

PUTTING STUDENTS FIRST



Fall Workshops September 12 – 30, 2022



State Aid & Financial Planning Service



QUESTAR III

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Agenda

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- ✓ **2022-23 Enacted Budget Overview**
- ✓ **Foundation Aid – What Makes a Difference?**
- ✓ **Managing Fund Balance**
- ✓ **Fall Reminders**





2022-23 School Aid



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General Support for Public Schools (GSPS): Formula Based Aids (in millions)

	2021-22	2022-23	Difference	% Difference
Foundation Aid	\$19,817.90	\$21,344.71	\$1,526.81	7.70%
Transportation Aid	\$1,993.60	\$2,268.05	\$274.45	13.77%
BOCES Aid	\$1,043.21	\$1,124.39	\$81.18	7.78%
Special Services Aid	\$250.06	\$250.50	\$0.44	0.18%
Building Aid	\$3,239.13	\$3,292.68	\$53.55	1.65%
Instructional Materials Aids	\$260.74	\$261.12	\$0.38	0.15%
Excess Cost Aids	\$973.56	\$1,012.65	\$39.09	4.02%
UPK	\$945.35	\$1,051.97	\$106.62	11.28%
Other Aids	\$304.57	\$305.48	\$0.91	0.30%
Total	\$28,828.12	\$30,911.55	\$2,083.43	7.23%

State Aid Formula Changes

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Foundation Aid – 2022-23 Foundation Aid is equal to: the 2021-22 Foundation Aid base **plus the greater** of:

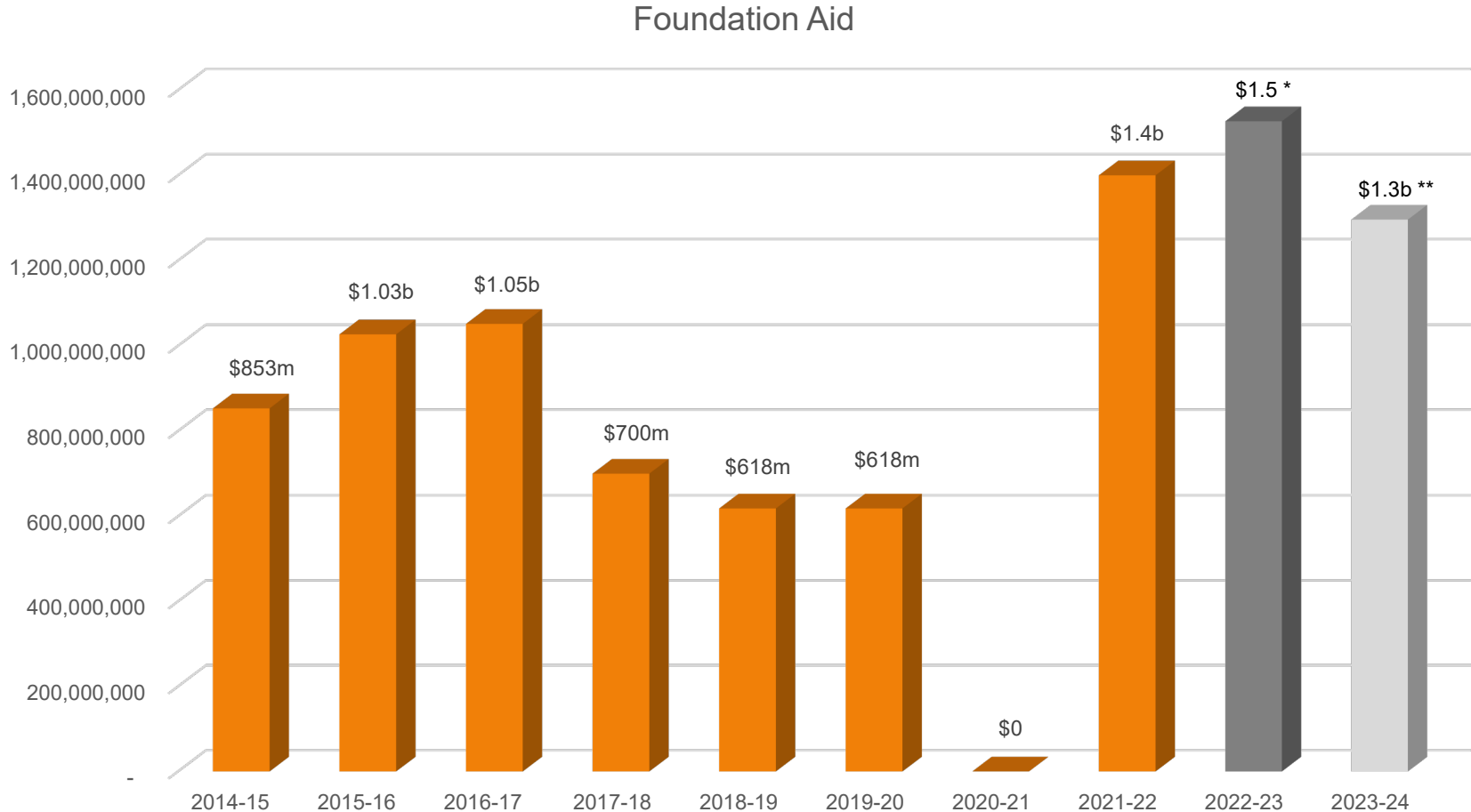
- ❑ (A) a 50 percent phase-in increase, or
- ❑ (B) a 3 percent minimum increase.

Other Aid Formulas
Remain the Same
as 21-22

- ❑ Notes:
- ❑ The 50% phase-in provides additional Foundation Aid for districts not yet receiving total Foundation Aid. The value is equal to 50 percent of the positive difference between total Foundation Aid and the 2021-22 Foundation Aid base.
- ❑ 3% minimum increase. The 3% minimum ensures that no district receives an increase less than 3 percent of the 2021-22 Foundation Aid base.

Actual Foundation Aid Increases & Projected Increases

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* 2022-23 based on Legislative Budget

** 2023-24 based on promise to pay underfunded districts remaining Foundation Aid to bring these districts to their full phase-in levels. This figure does not include potential due minimum increases for save harmless districts.

Other New Legislation in the 22-23 Enacted Budget

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- ❑ **Zero Emission School Buses** – requires that all new school buses purchases be zero emissions by 2027. All school buses on the road would be required be zero emissions by 2035. Districts are permitted to seek a waiver for up to 24 months to allow additional time for compliance. **The assumed amortization for zero emissions buses shall be 12 years.** Electricity and hydrogen to charge busses will be an aidable expense, like other bus fuel. Districts, with voter approval are permitted to lease zero emissions buses for 12 years.
- ❑ **Retiree Income Waiver** – authorizes public sector retirees to work for a public school district or BOCES without a Section 211 waiver and without reduction in their retirement benefits, regardless of the amount earned through **June 30, 2023.**

Other New Legislation in the 22-23 Enacted Budget

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- **Building and Transportation Aid Forgiveness** – authorizes the State Education Department to forgive building and transportation aid penalties deemed to be the result of inadvertent clerical errors. The final budget also authorizes the submission of electronic transportation contracts, intended to address some issues with proper submission. No funds were allocated to fund repayment of previously paid penalties.
- **Universal Pre-Kindergarten Expansion** – includes \$100 million for 4-year-old pre-K expansion. Additionally, the state has committed to future UPK investments of \$250 million over the next two years.

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NYS Budget Update

1st Quarter NYS Budget Update

9

FY 2023 FIRST QUARTERLY UPDATE GENERAL FUND REVISIONS (millions of dollars)					
	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ENACTED BUDGET SURPLUS/(GAP)	0	0	0	0	0
Receipts	2,065	(1,901)	(3,432)	(3,395)	(6,067)
Tax Receipts	2,065	(1,901)	(3,432)	(3,395)	(6,067)
Debt Service	0	0	0	0	0
Miscellaneous/Federal Receipts	0	0	0	0	0
Transfers from Other Funds	0	0	0	0	0
Disbursements	106	(690)	(155)	(151)	(152)
Local Assistance	282	(541)	(6)	(1)	0
Agency Operations	(176)	(142)	(142)	(143)	(145)
Transfers to Other Funds	0	(7)	(7)	(7)	(7)
Use of/(Deposit to) Reserves	(2,171)	2,281	0	0	0
Rainy Day Reserve	0	0	0	0	0
Tax Stabilization Reserve	0	0	0	0	0
Contingency Reserve	0	0	0	0	0
Community Projects Reserve	0	0	0	0	0
Other Reserves	(2,171)	2,281	0	0	0
FIRST QUARTERLY UPDATE SURPLUS/(GAP) ESTIMATE	0	(310)	(3,587)	(3,546)	(6,219)



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Foundation Aid



Foundation Aid



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- ❑ Largest source of State Aid for districts
 - ❑ Formula calculated aid for 22-23 at \$22.41B
 - ❑ *Foundation Aid Payable* for 22-23 is \$21.34B
 - Full Phase-in expected in 23-24
- ❑ Currently 289 districts are Hold Harmless in 22-23
 - ❑ 384 districts yet to receive the full Phase-in of aid
- ❑ 368 districts receiving the 50% Phase-in this year
- ❑ 305 districts receiving the 3% Due Minimum Increase
- ❑ *What can change your Foundation Aid?*
 - ❑ Let's look at some common situations

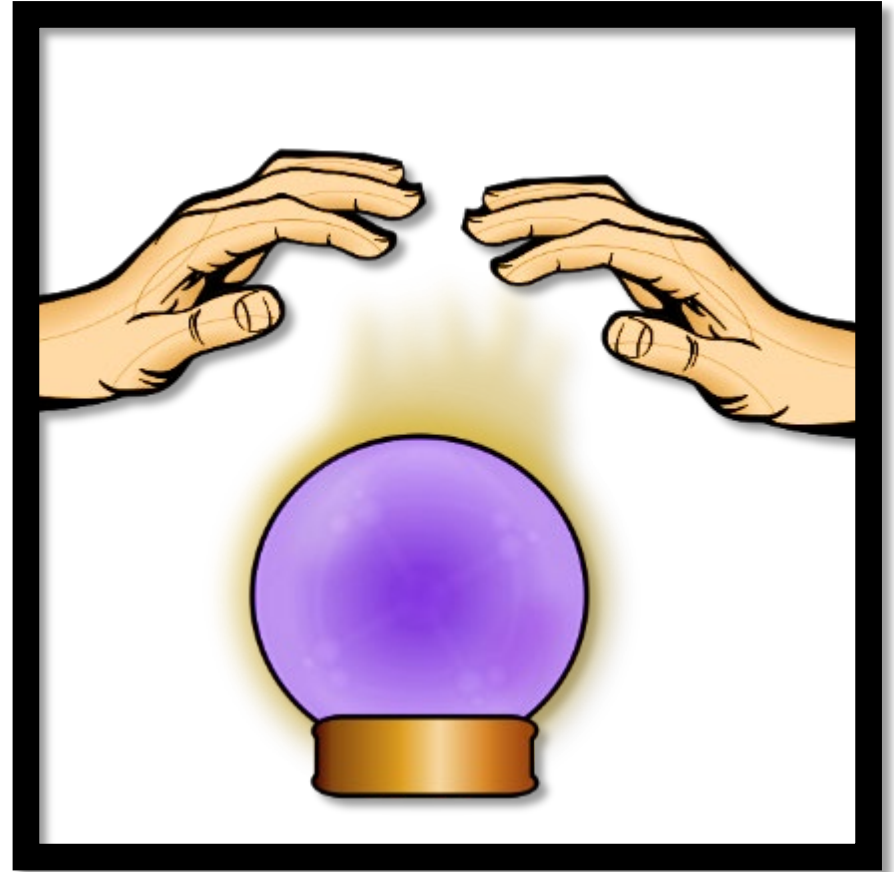
Let's Review the Handouts

12

- ✓ Foundation Aid Formula calculation
- ✓ Example of a district with a decrease in their FRPL
- ✓ Example of a district with a big lottery winner in their community
- ✓ Example of a district letting more non-residents attend their district
- ✓ Select definitions of various State Aid terms

What do you think will happen to the Foundation Aid formula for each of these situations?

Let's see!



Scenario 1: Free and Reduced Price Lunch Counts (FRPL)

“My district recently switched to the Community Eligibility Provision (CEP) for our Food Service program. This is great since all of our students will now receive free lunch, but if parents are no longer required to apply for free and reduced lunch, I believe this will under report the actual number of FRPL students. Will a lower FRPL count affect my Foundation Aid?”



Potential Reasons for Lower FRPL Counts for Districts

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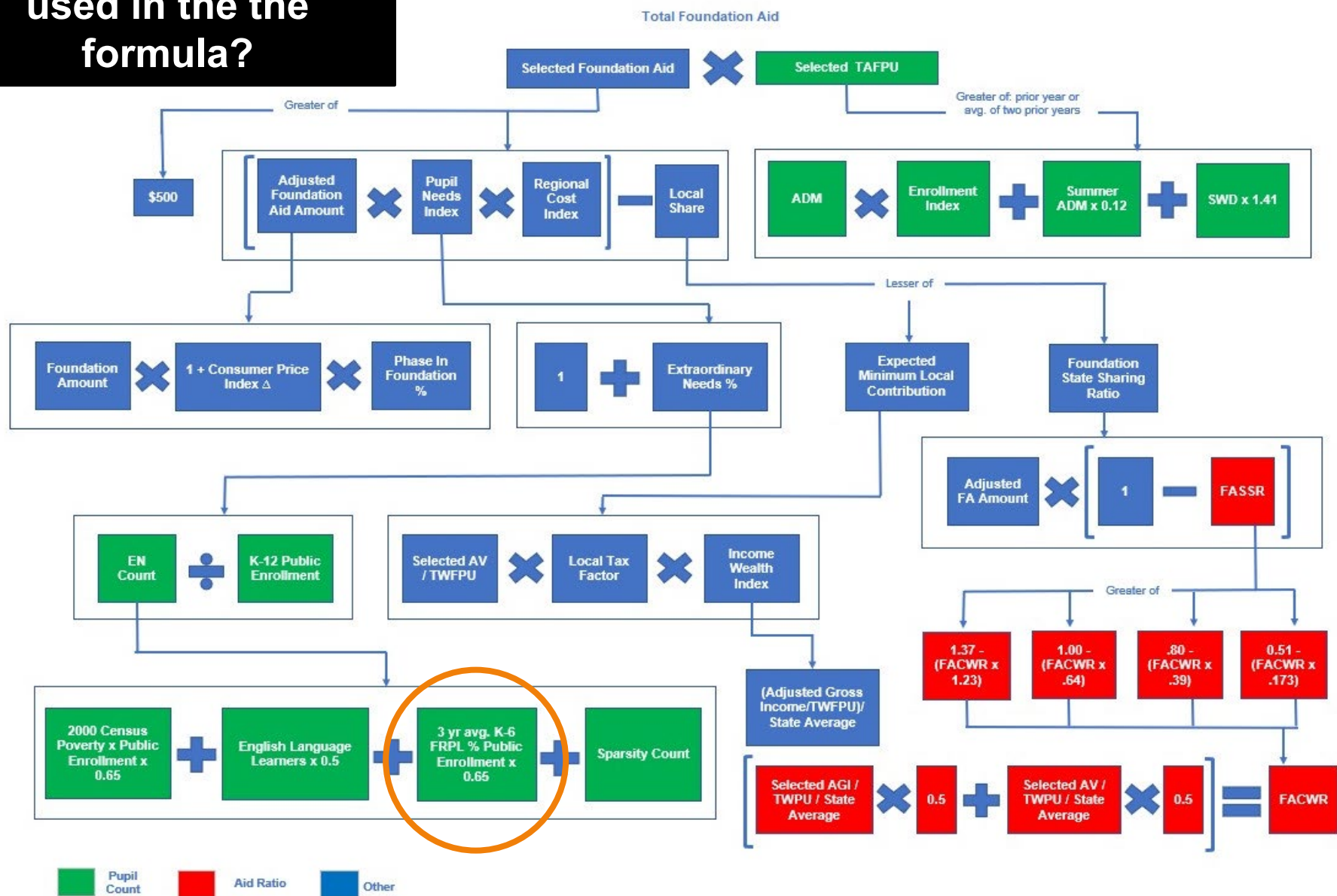
- Change to Community Eligibility Provision (CEP)
- Inaccurate Reporting
- Declining Enrollment

No, this is not our John!



Where does FRPL get used in the the formula?

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2021-22 FOUNDATION AID OUTPUT REPORT

Free/Reduced Meal Counts

- Uses a 3-year average
- Only grades K-6 included
- SIRS pupil counts
- Utilizes final counts only (year prior to “base” year)

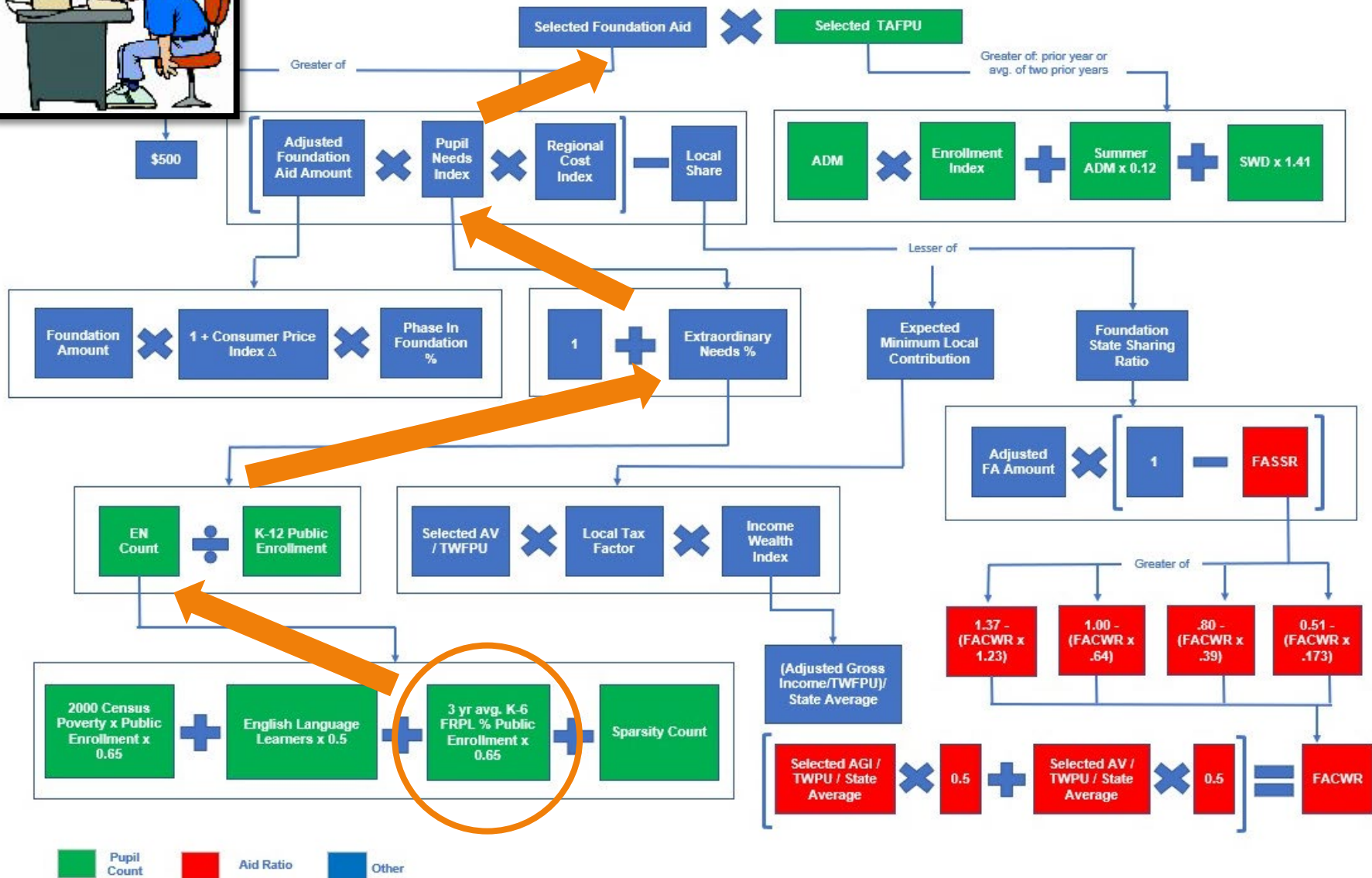
PART IV: PUPIL COUNTS FOR FOUNDATION AID			
1	2020-21 PUBLIC SCHOOL ENROLLMENT DISTRICT OF ATTENDANCE INCLUDING CHARTER	(FAPU-1 ENT 19)	1,946
2	2020-21 ENGLISH LANGUAGE LEARNER (ELL) COUNT SPARSITY COUNT	(FORM A ENT 73)	
3	2021-22 K-12 INDICATOR	(1 = YES, 0 = NO)	1
4	SQUARE MILES IN DISTRICT	(SEDREF)	330.857
5	BASE YEAR ENROLLMENT PER SQUARE MILE	(ENT 1 / ENT 4)	5.881
6	2021-22 SPARSITY FACTOR	((25 - ENT 5) / 50.9 MIN = 0)	0.375
7	SPARSITY COUNT FOR 2021-22 AID	(ENT 3 * ENT 1 * ENT 6)	729
LUNCH COUNT			
8	2017-18 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2017-18 SIRS DATA)	591
9	2018-19 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2018-19 SIRS DATA)	588
10	2019-20 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2019-20 SIRS DATA)	526
11	2017-18 K-6 ENROLLMENT	(2017-18 SIRS DATA)	1,078
12	2018-19 K-6 ENROLLMENT	(2018-19 SIRS DATA)	1,075
13	2019-20 K-6 ENROLLMENT	(2019-20 SIRS DATA)	1,019
14	2020-21 K-6 FRPL RATE	((ENT 8 + ENT 9 + ENT 10) / (ENT 11 + ENT 12 + ENT 13))	0.5375
15	2021-22 LUNCH COUNT	(ENT 1 * ENT 14)	1,045

$$(591+588+526)/(1,078+1,075+1,019) = .5375$$

$$\text{Line 1 x FRPL Rate} = 1,946 \times .5375 = 1,045 \text{ (Line 15)}$$



Total Foundation Aid



Adjustment to FRPL for Comparison

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Student Counts	Actual	Adjusted
2018-19 K-6 Free and Reduced Lunch	588	588
2019-20 K-6 Free and Reduced Lunch	526	526
2020-21 K-6 Free and Reduced Lunch	592	562
Total 3 Year FRPL	1,706	1,676
2018-19 K-6 Enrollment	1,042	1,042
2019-20 K-6 Enrollment	1,029	1,029
2020-21 K-6 Enrollment	1,008	1,008
Total 3 Year Enrollment	3,079	3,079
Lunch Count * .65	701	688

What happens
if we had a
drop of 30
children?



2022-23 Enacted Budget

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2022-2023 LEGISLATIVE BUDGET



- [2022-23 State Aid Projections based on the Legislative Budget](#)
- [2022-23 State Aid Projections Foundation Aid](#)
- [2022-23 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK](#)
- [2022-23 State Aid Projections BOCES, Transportation and Summer Trans Aid](#)
- [2022-23 State Aid Projections Building Aid](#)
- [2022-23 State Aid Projections Building Reorganization Incentive Aid](#)
- [2022-23 State Aid Projections Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2022-23 State Aid Projections Transitional Aid for Charter School Payment](#)
- [2022-23 State Aid Projections Special Services Aids for Non-Comp of BOCES](#)
- [2022-23 State Aid Projections Combined Fixed and Indiv Payment Schedule](#)
- [Definitions and Explanation of Aids Displayed](#)

2022-2023 EXECUTIVE BUDGET PROPOSAL

- [2022-23 Executive Budget School Aid Estimate](#)
- [2022-23 Executive Budget Foundation Aid](#)

<https://stateaid.nysed.gov/>

Wealth Measures

2019 ACTUAL VALUATION	2,640,662,350
2019 & 2018 AVERAGE AV	2,562,368,314
SEL. AV: LESSER 19AV OR AVG AV	2,562,368,314
2020-21 TWFPU	4,764
SEL. ACTUAL VAL./2020-21 TWFPU	537,860

2019 ADJ. GROSS INCOME	952,594,568
2019 ADJ. INCOME/2020-21 TWFPU	199,956
INCOME WEALTH INDEX (IWI)	0.61700

2019 & 2018 AVERAGE INCOME	936,064,226
SEL INC: LESSER 19 OR AVG INC	936,064,226
FND COMB WEALTH RATIO FOR SSR	0.59400

TAFPU BASED ON 20-21 SY DATA	5,751
TAFPU BASED ON 19-20 SY DATA	5,876
SELECTED TAFPU	5,814

REGIONAL COST INDEX (RCI)	1.314
PNI = 1 + EN%, MIN 1; MAX 2	1.41500
ADJUSTED FOUNDATION AMT/PUPIL	13,465.11
ADJUSTED TAX RATE	0.01027
EXP MIN LOCAL CONTRIB/PUPIL	5,523.82
FOUNDATION FORMULA AID/PUPIL	7,941.29
FND STATE SHARING RATIO	0.64000
ALT FOUNDATION AID/PUPIL	8,617.67
SELECTD FOUNDATION AID/PUPIL	8,617.67
TOTAL FOUNDATION AID	50,103,134

2021-22 FOUNDATION AID BASE	42,201,442
50% PHASE-IN	3,950,846
AID DUE 3% MIN GUARANTEE	1,266,043
2022-23 FOUNDATION AID PAYABLE	46,152,288

FOUNDATION AID

Pupil Needs Index

2021-22 PUBLIC ENROLLMENT EST.	4,714
% K-6 ELIG APPLIC LUNCH	0.4999
LUNCH COUNT @ 0.65	1,532
CENSUS POVERTY	0.0667
CENSUS COUNT @ 0.65	204
NUMBER OF SQUARE MILES	108.801
SPARSITY FACTOR	0.000
SPARSITY COUNT	0
ENGLISH LANGUAGE LEARNERS	440
ELL COUNT @ 0.50	220
EXTRAORDINARY NEEDS COUNT	1,957
EN % = EN COUNT/ENROLLMENT	0.41500

FRPL in the Formula Calculation

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FOUNDATION AID FACTORS	2022-23 FA PER SA222-3	SAP RECALCULATION	VARIANCE FROM 2022-23 FA PER SA222-3
2019 ACTUAL VALUATION	811,129,796	811,129,796	0
2019 & 2018 AVERAGE AV	796,851,252	796,851,252	0
SEL. AV: LESSER 19 AV OR AVG AV	796,851,252	796,851,252	0
2020-21 TWFPU	1,931	1,931	0
SEL. ACTUAL VAL./2020-21 TWFPU	412,662	412,662	0
2019 ADJ. GROSS INCOME	268,560,411	268,560,411	0
2019 ADJ. INCOME/2020-21 TWFPU	139,078	139,078	0
INCOME WEALTH INDEX (IWI)	0.429	0.429	0.000
2019 & 2018 AVERAGE INCOME	261,826,594	261,826,594	0
SEL INC: LESSER 19 INCOME OR AVG INC	261,826,594	261,826,594	0
FND COMB WEALTH RATIO FOR SSR	0.444	0.444	0.000
TAFPU BASED ON 20-21 SY DATA	2,306	2,306	0
TAFPU BASED ON 19-20 SY DATA	2,326	2,326	0
SELECTED TAFPU	2,316	2,316	0
REGIONAL COST INDEX (RCI)	1.000	1.000	0.000
PNI = 1 + EN%, MIN 1; MAX 2	1.818	1.811	(0.007) 4
ADJUSTED FOUNDATION AMT/PUPIL	13,165.95	13,115.26	(50.69) 5
ADJUSTED TAX RATE	0.01027	0.01027	0.00000
EXP MIN LOCAL CONTRIB/PUPIL	4,238.03	4,238.03	0.00
FOUNDATION FORMULA AID/PUPIL	8,927.92	8,877.23	(50.69) 6
FND STATE SHARING RATIO	0.865	0.865	0.000
ALT FOUNDATION AID/PUPIL	11,388.54	11,344.69	(43.85) 7
SELECTD FOUNDATION AID/PUPIL	11,388.54	11,344.69	(43.85) 8
TOTAL FOUNDATION AID	26,375,859	26,274,303	(101,556) 9
2021-22 FOUNDATION AID BASE	26,381,267	26,381,267	0
2022-23 FOUNDATION AID PAYABLE	27,172,705	27,172,705	0
2021-22 PUBLIC ENROLLMENT EST.	1,946	1,946	0
% K-6 ELIG APPLIC LUNCH	0.5540	0.5443	(0.0097) 1
LUNCH COUNT @ 0.65	701	688	(13) 1
CENSUS POVERTY	0.1266	0.1266	0.0000
CENSUS COUNT @ 0.65	160	160	0
NUMBER OF SQUARE MILES	330.857	330.857	0.000
SPARSITY FACTOR	0.375	0.375	0.000
SPARSITY COUNT	730	730	0
ENGLISH LANGUAGE LEARNERS	0	0	0
ELL COUNT @ 0.50	0	0	0
EXTRAORDINARY NEEDS COUNT	1.592	1.579	(13) 2
EN % = EN COUNT/ENROLLMENT	0.818	0.811	(0.007) 3

STATE AID FACTOR/CALCULATION	GIVEN VALUE PER 2022-23 FA PER SA222-3	SAP RECALCULATION
ADJUSTED FOUNDATION AMOUNT/PUPIL	13,165.95	13,115.26
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON TAX RATE)	4,238.03	4,238.03
FOUNDATION FORMULA AID/PUPIL	8,927.92	8,877.23 6

STATE AID FACTOR/CALCULATION	2022-23 FA PER SA222-3	SAP RECALCULATION
ADJUSTED FOUNDATION AMOUNT/PUPIL	13,165.95	13,115.26
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON FASSR)	1,777.40	1,770.56
ALT FOUNDATION AID PUPIL	11,388.54	11,344.69 7

STATE AID FACTOR/CALCULATION	GIVEN VALUE PER 2022-23 FA PER SA222-3	SAP RECALCULATION
FOUNDATION FORMULA AID/PUPIL	8,927.92	8,877.23
ALT FOUNDATION AID PUPIL	11,388.54	11,344.69
MINIMUM SEL. FOUNDATION AID	500.00	500.00
SELECTED FOUNDATION AID/PUPIL	11,388.54	11,344.69 8

STATE AID FACTOR/CALCULATION	GIVEN VALUE PER 2022-23 FA PER SA222-3	SAP RECALCULATION
SELECTED FOUNDATION AID/PUPIL	11,388.54	11,344.69
SELECTED TAFPU	2,316	2,316
TOTAL FOUNDATION AID	26,375,859	26,274,303 9

ADJUSTED TAX RATE	0.01027	0.01027
SEL ACTUAL VAL/2020-21 TWFPU	412,662	412,662
(A) EXPECTED MINIMUM LOCAL CONTRIBUTION - COMPUTED TAX RATE (\$)	4,238.03	4,238.03
FOUNDATION AMOUNT (\$)	6,917	6,917
CONSUMER PRICE INDEX (CPI)	1.04700	1.04700
PHASE-IN FOUNDATION %	1.00000	1.00000
REGIONAL COST INDEX (RCI)	1.00000	1.00000
PUPIL NEEDS INDEX (PNI)	1.81800	1.81100
ADJUSTED FOUNDATION AMOUNT/PUPIL	13,165.95	13,115.26 5
1 - FASSR	0.13500	0.13500
(B) EXPECTED MINIMUM LOCAL CONTRIBUTION - PER PUPIL RATE BASED ON FASSR (\$)	1,777.40	1,770.56

Does a Lower FRPL Count Affect Foundation Aid?

23

Is your district Hold Harmless?

FOUNDATION FORMULA AID/PUPIL	0.00
FND STATE SHARING RATIO	0.21300
ALT FOUNDATION AID/PUPIL	3,540.99
SELECTD FOUNDATION AID/PUPIL	3,540.99
TOTAL FOUNDATION AID	3,672,007
2021-22 FOUNDATION AID BASE	6,026,707
50% PHASE-IN	0
AID DUE 3% MIN GUARANTEE	180,801
2022-23 FOUNDATION AID PAYABLE	6,207,508

If your district is Hold Harmless, no effect on Foundation Aid Payable



What Would it Take to Change Foundation Aid?

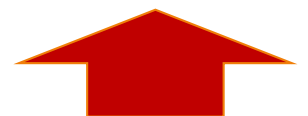
24

FOUNDATION AID FACTORS	2022-23 FA PER SA222-3	SAP RECALCULATION	VARIANCE FROM 2022-23 FA PER SA222-3
2019 ACTUAL VALUATION	811,129,796	811,129,796	0
2019 & 2018 AVERAGE AV	796,851,252	796,851,252	0
SEL. AV: LESSER 19 AV OR AVG AV	796,851,252	796,851,252	0
2020-21 TWFPU	1,931	1,931	0
SEL. ACTUAL VAL./2020-21 TWFPU	412,662	412,662	0
2019 ADJ. GROSS INCOME	268,560,411	268,560,411	0
2019 ADJ. INCOME/2020-21 TWFPU	139,078	139,078	0
INCOME WEALTH INDEX (IWI)	0.429	0.429	0.000
2019 & 2018 AVERAGE INCOME	261,826,594	261,826,594	0
SEL INC: LESSER 19 INCOME OR AVG INC	261,826,594	261,826,594	0
FND COMB WEALTH RATIO FOR SSR	0.444	0.444	0.000
TAFPU BASED ON 20-21 SY DATA	2,306	2,306	0
TAFPU BASED ON 19-20 SY DATA	2,326	2,326	0
SELECTED TAFPU	2,316	2,316	0
REGIONAL COST INDEX (RCI)	1.000	1.000	0.000
PNI = 1 + EN%, MIN 1; MAX 2	1.818	1.873	0.055
ADJUSTED FOUNDATION AMT/PUPIL	13,165.95	13,564.26	398.31
ADJUSTED TAX RATE	0.01027	0.01027	0.00000
EXP MIN LOCAL CONTRIB/PUPIL	4,238.03	4,238.03	0.00
FOUNDATION FORMULA AID/PUPIL	8,927.92	9,326.23	398.31
FND STATE SHARING RATIO	0.865	0.865	0.000
ALT FOUNDATION AID/PUPIL	11,388.54	11,733.08	344.54
SELECTD FOUNDATION AID/PUPIL	11,388.54	11,733.08	344.54
TOTAL FOUNDATION AID	26,375,859	27,173,814	797,955
2021-22 FOUNDATION AID BASE	26,381,267	26,381,267	0
2022-23 FOUNDATION AID PAYABLE	27,172,705	27,173,814	1,109
2021-22 PUBLIC ENROLLMENT EST.	1,946	1,946	0
% K-6 ELIG APPLIC LUNCH	0.5540	0.6385	0.0845
LUNCH COUNT @ 0.65	701	808	107
CENSUS POVERTY	0.1266	0.1266	0.0000
CENSUS COUNT @ 0.65	168	168	0
NUMBER OF SQUARE MILES	330.857	330.857	0.000
SPARSITY FACTOR	0.375	0.375	0.000
SPARSITY COUNT	730	730	0
ENGLISH LANGUAGE LEARNERS	0	0	0
ELL COUNT @ 0.50	0	0	0
EXTRAORDINARY NEEDS COUNT	1,592	1,699	107
EN % = EN COUNT/ENROLLMENT	0.818	0.873	0.055

For our example district, FRPL would need to increase by more than 15% (they were Hold Harmless) for Foundation Aid Payable to change.

FRPL would need to increase by 260 students over the 3-year period to witness any increase in Foundation Aid Payable.

STATE AID FACTOR/CALCULATION	GIVEN VALUE PER 2022-23 FA PER SA222-3	SAP RECALCULATION
# K-6 ELIG FRPL APPLICANTS (OCT 18,19, 20)	1,706	1,966
K-6 ENROLLMENT (FALL 2018, 2019, 2020)	3,079	3,079
% K-6 ELIG APPLIC LUNCH	0.5540	0.6385
LUNCH COUNT @ 0.65	701	808



Does a Lower FRPL Count Affect Foundation Aid?

25

Is your district Hold Harmless?

FOUNDATION FORMULA AID/PUPIL	0.00
FND STATE SHARING RATIO	0.21300
ALT FOUNDATION AID/PUPIL	3,540.99
SELECTD FOUNDATION AID/PUPIL	3,540.99
TOTAL FOUNDATION AID	3,672,007
<hr/>	
2021-22 FOUNDATION AID BASE	6,026,707
50% PHASE-IN	0
AID DUE 3% MIN GUARANTEE	180,801
2022-23 FOUNDATION AID PAYABLE	6,207,508

**No Effect on
Foundation Aid Payable**

Is your district being paid on Formula?

Yes, It will impact Total Foundation Aid which will affect Foundation Aid Payable in the 2022-23 and 2023-24 school years.

To What Degree?

- Was it a one-year aberration?
- How drastic was the change?
- Is this something that your district should advocate for legislative change?

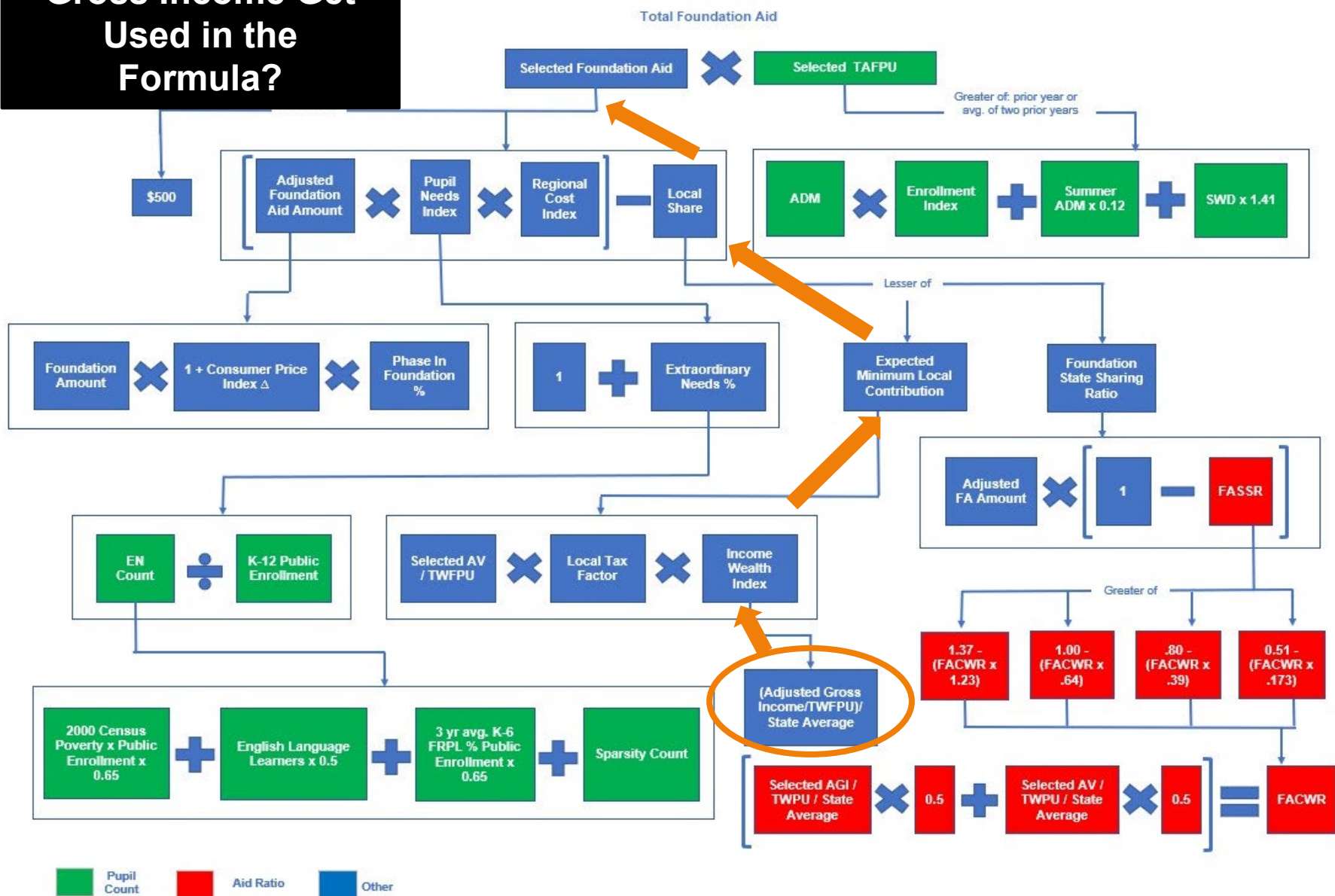
Scenario 2: Lottery Winner

“A resident in my district just won the lottery. I remember hearing somewhere that this can affect state aid. Will this affect my district’s Foundation Aid?”



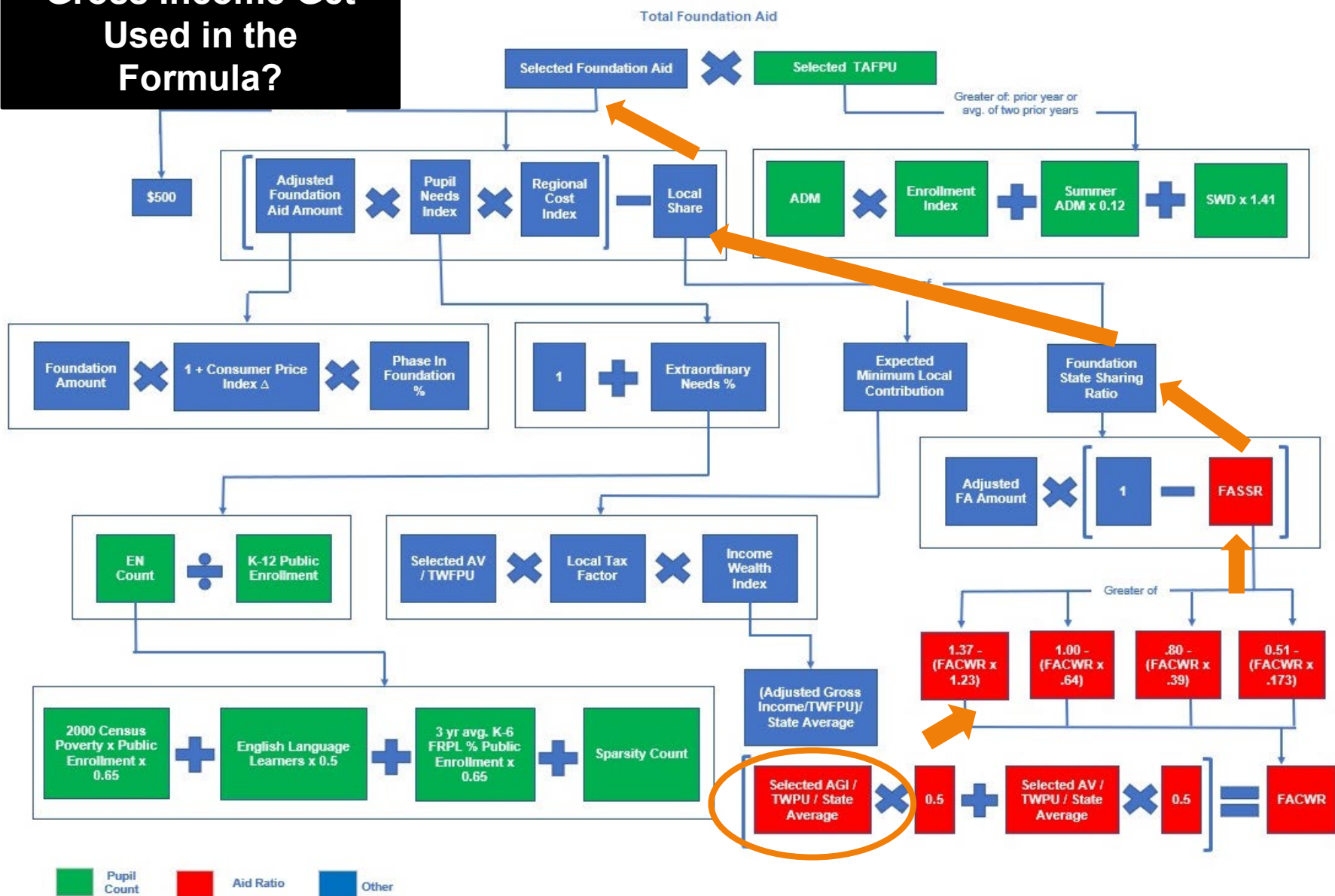
Where does Adjusted Gross Income Get Used in the Formula?

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Where does Adjusted Gross Income Get Used in the Formula?

28



Adjusted Gross Income in the Formula

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FOUNDATION AID FACTORS	2022-23 FA PER SA222-3	SAP RECALCULATION	VARIANCE FROM 2022-23 FA PER SA222-3	
2019 ACTUAL VALUATION	801,928,288	801,928,288	0	
2019 & 2018 AVERAGE AV	791,444,544	791,444,544	0	
SEL. AV: LESSER 19 AV OR AVG AV	791,444,544	791,444,544	0	
2020-21 TWFP	1,724	1,724	0	
SEL. ACTUAL VAL./2020-21 TWFP	459,074	459,074	0	
2019 ADJ. GROSS INCOME	430,430,658	473,430,658	43,000,000	
2019 ADJ. INCOME/2020-21 TWFP	249,669	274,611	24,942	
INCOME WEALTH INDEX (WI)	0.771	0.848	0.077	1
2019 & 2018 AVERAGE INCOME	426,532,579	448,032,579	21,500,000	2
SEL INC: LESSER 19 INCOME OR AVG INC	426,532,579	448,032,579	21,500,000	2
FND COMB WEALTH RATIO FOR SSR	0.672	0.693	0.021	2
TAFPU BASED ON 20-21 SY DATA	1,979	1,979	0	
TAFPU BASED ON 19-20 SY DATA	1,946	1,946	0	
SELECTED TAFPU	1,979	1,979	0	
REGIONAL COST INDEX (RCI)	1.103	1.103	0.000	
PNI = 1 + EN%, MIN 1; MAX 2	1.183	1.183	0.000	
ADJUSTED FOUNDATION AMT/PUPIL	9,449.70	9,449.70	0.00	
ADJUSTED TAX RATE	0.01218	0.01339	0.00121	3
EXP MIN LOCAL CONTRIB/PUPIL	5,591.52	6,147.00	555.48	4
FOUNDATION FORMULA AID/PUPIL	3,858.18	3,302.70	(555.48)	5
FND STATE SHARING RATIO	0.570	0.557	(0.013)	6
ALT FOUNDATION AID/PUPIL	5,386.32	5,263.48	(122.84)	7
SELECTD FOUNDATION AID/PUPIL	5,386.32	5,263.48	(122.84)	8
TOTAL FOUNDATION AID	10,659,528	10,416,427	(243,101)	9
2021-22 FOUNDATION AID BASE	8,379,672	8,379,672	0	
2022-23 FOUNDATION AID PAYABLE	9,519,600	9,398,049	(121,551)	10
2021-22 PUBLIC ENROLLMENT EST.	1,742	1,742	0	
% K-6 ELIG APPLIC LUNCH	0.2168	0.2168	0.0000	
LUNCH COUNT @ 0.65	245	245	0	
CENSUS POVERTY	0.0486	0.0486	0.0000	
CENSUS COUNT @ 0.65	55	55	0	
NUMBER OF SQUARE MILES	6.900	6.900	0.000	
SPARSITY FACTOR	0.000	0.000	0.000	
SPARSITY COUNT	0	0	0	
ENGLISH LANGUAGE LEARNERS	36	36	0	
ELL COUNT @ 0.50	18	18	0	
EXTRAORDINARY NEEDS COUNT	319	319	0	
EN % = EN COUNT/ENROLLMENT	0.183	0.183	0.000	

STATE AID FACTOR/CALCULATION	2022-23 FA PER SA222-3	SAP RECALCULATION
ADJUSTED FOUNDATION AMOUNT/PUPIL	9,449.70	9,449.70
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON FASSR)	4,063.37	4,186.21
ALT FOUNDATION AID PUPIL	5,386.32	5,263.48





STATE AID FACTOR/CALCULATION	GIVEN VALUE PER 2022-23 FA PER SA222-3	SAP RECALCULATION
FOUNDATION FORMULA AID/PUPIL	3,858.18	3,302.70
ALT FOUNDATION AID PUPIL	5,386.32	5,263.48
MINIMUM SEL. FOUNDATION AID	500.00	500.00
SELECTED FOUNDATION AID/PUPIL	5,386.32	5,263.48

STATE AID FACTOR/CALCULATION	GIVEN VALUE PER 2022-23 FA PER SA222-3	SAP RECALCULATION
TOTAL FOUNDATION AID	10,659,528	10,416,427
2021-22 FOUNDATION AID BASE	8,379,672	8,379,672
DIFFERENCE	2,279,856	2,036,755
DIFFERENCE ÷ 2	1,139,928	1,018,377
2021-22 FOUNDATION AID BASE	8,379,672	8,379,672
2022-23 FOUNDATION AID PAYABLE	9,519,600	9,398,049

NR/C (IF NR/C = 1 - 4 = HIGH NEEDS DISTRICT)	5	5
HIGH NEEDS DISTRICT?	NO	NO
1.37 - (FACWR * 1.23)	0.54400	0.51800
1.00 - (FACWR * 0.64)	0.57000	0.55700
0.80 - (FACWR * 0.39)	0.53800	0.53000
0.51 - (FACWR * 0.173)	0.39400	0.39100
FACWR AVG NEEDS DISTRICTS	0.57000	0.55700
FACWR HIGH NEEDS DISTRICTS	0.00000	0.00000
MAX FASSR (= 0.90)	0.57000	0.55700
FSR: 1.37-1.23CWR; 1-.64CWR; 8-.39CWR; 51-.173CWR	0.57000	0.55700

Does a Change in AGI Affect Foundation Aid?

30

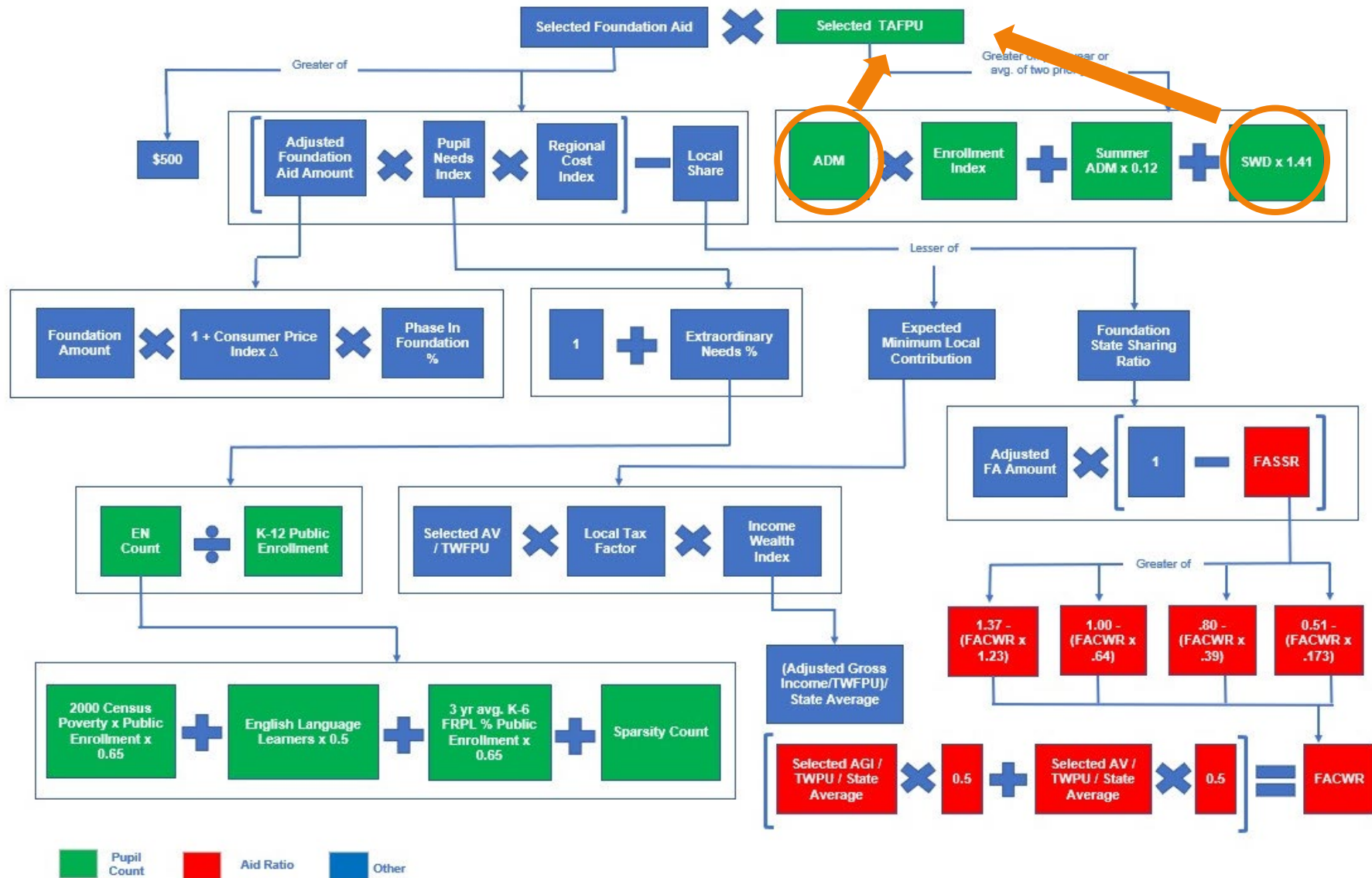
- ❑ Potentially yes, if your district is being paid on Formula 
- ❑ Change would need to be significant enough in comparison to changes in statewide averages 
- ❑ Potentially only a one-year change in lottery scenario 
- ❑ Based on three year lagged data 



31

Scenario 3: Nonresident Students

“We are currently undergoing negotiations with our bargaining units. The units have proposed for the district to allow nonresident employee’s children to attend our district. We have a good handle on the potential number of new nonresident students and the associated costs, but would there be an offsetting impact on Foundation Aid?”



Which Pupil Counts Matter in the Formula?

33

- Not TWFPU. Why isn't TWFPU affected by nonresident students?
 - ▣ TWFPU is also a weighted student count based on ADM **but, the ADM from the net registration of nonresident students is backed out** of the TWFPU calculation (FAPU/FAPU-1, ENTRY #81)
- Not TWPU. Why isn't TWPU affected by nonresident students?
 - ▣ TWPU is a weighted student count based on ADA (not ADM)
 - **the nonresident ADA is also backed out of the TWPU calculation** (ATT, ENTRY #141), like TWFPU

Adjustments for Nonresidents – As Noted on Output Reports

34

TWFPU

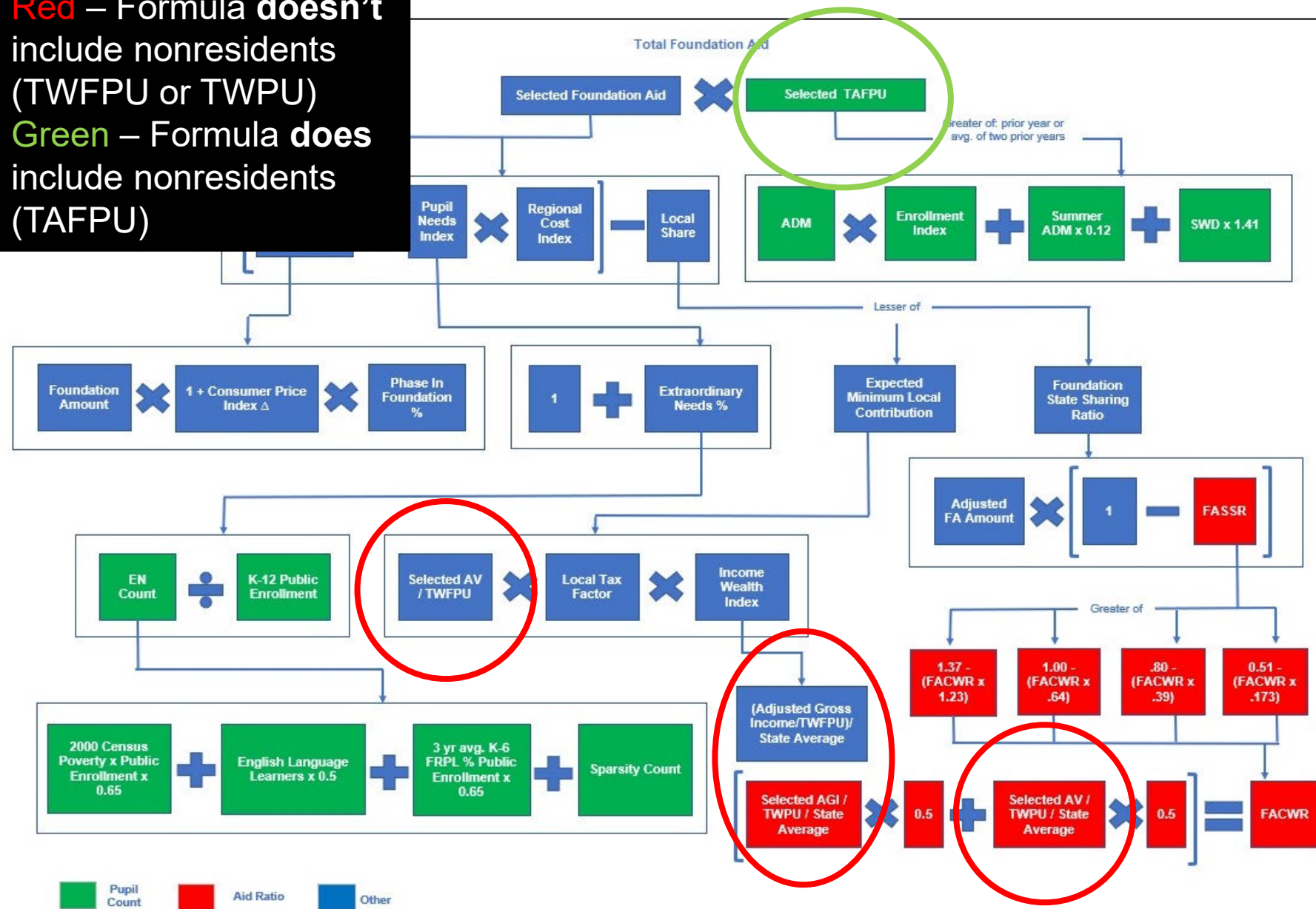
PART III: TWFPU FOR 2223 AID BASED ON 2021 SCHOOL YEAR DATA			
69	TOTAL 2020-21 ADM	(PART I ENT 18 - ENT 17)	10,499.30
70	2020-21 FTE RESIDENT K-3 SWD ENROLLED IN OTHER PUBLIC SCHOOL DISTRICTS	(FORM A ENT 55)	0.00
71	2020-21 FTE RESIDENT 4-6 SWD ENROLLED IN OTHER PUBLIC SCHOOL DISTRICTS	(FORM A ENT 56)	0.00
72	2020-21 FTE RESIDENT 7-12 SWD ENROLLED IN OTHER PUBLIC SCHOOL DISTRICTS	(FORM A ENT 57)	0.00
73	2020-21 TOTAL FTE RESIDENT SWD ENROLLED IN OTHER PUBLIC SCHOOL DISTRICTS	(SUM OF PART III ENTS 70, 71, 72)	0.00
74	2020-21 1/2 K NET REGISTRATION RESIDENT ATTENDING OTHER PUBLIC SCHOOLS/BOCES	(FORM A ENT 59)	0
75	2020-21 K-6 NET REGISTRATION RESIDENT ATTENDING OTHER PUBLIC SCHOOLS/BOCES	(FORM A ENT 60)	0
76	2020-21 7-12 NET REGISTRATION RESIDENT ATTENDING OTHER PUBLIC SCHOOLS/BOCES	(FORM A ENT 61)	0
77	2020-21 TOTAL RESIDENTS ATTENDING OTHER PUBLIC SCHOOLS/BOCES	(SUM OF PART III ENTS 74, 75, 76)	0
78	2020-21 1/2 K NET REGISTRATION NON-RESIDENT ATTENDING THIS DISTRICT	(FORM A ENT 62)	0
79	2020-21 K-6 NET REGISTRATION NON-RESIDENT ATTENDING THIS DISTRICT	(FORM A ENT 63)	17
80	2020-21 7-12 NET REGISTRATION NON-RESIDENT ATTENDING THIS DISTRICT	(FORM A ENT 64)	31
81	2020-21 TOTAL NET REGISTRATION NONRESIDENT ATTENDING THIS DISTRICT	(SUM OF PART III ENTS 78, 79, 80)	48
82	2020-21 TWFPU	(ENT 69 + ENT 73 + ENT 77 - ENT 81)	10,451

TWPU

COMPUTATION OF TOTAL WEALTH PUPIL UNITS (TWPU):		
135	ADJUSTED ADA	(ENT 13) 7,198.77
136	SWD - BOCES OPERATED PROGRAMS	(ENT 17) 52.81
137	RESIDENT PUPILS IN CHARTER SCHOOLS	(ENT 21) 2,196.46
138	ADDITIONAL SWD IN OTHER PUBLIC SCHOOLS	(ENT 74 + ENT 75 + ENT 76) 0.00
139	EQUIVALENT ATTENDANCE	(ENT 25) 0.00
140	RES 1/2 K-12 OTHER PUBLIC SCHOOLS	(ENT 85C + ENT 86A + ENT 86B) 0.00
141	NONRESIDENT 1/2 K-12 THIS DISTRICT	(ENT 88C + ENT 89A + ENT 89B) 41.88
142	TOTAL RESIDENT ADJUSTED ADA	(SUM OF ENTS 135 THRU 140 LESS ENT 141) 9,406.16
143	RESIDENT PUPILS WITH SPECIAL EDUCATIONAL NEEDS FOR WEIGHTING	(ENT 142 * ENT 122A) 2,285.69
144	WEIGHTED RESIDENT PUPILS WITH SPECIAL EDUCATIONAL NEEDS (PSEN)	(ENT 143 * .25) 571.42
145	TOTAL RESIDENT 7-12 ADA	(ENT 12 + ENT 20 + ENT 25 + ENT 85C - ENT 88C) 4,046.54
146	7-12 RESIDENT SWD IN DISTRICT	(SUM OF ENTS 32C, 36C, 42C, 44C, 46C, 52C, 54C, 56C) 639.84
147	NET RESIDENT SECONDARY ADA FOR WEIGHTING	(ENT 145 - ENT 146) 3,406.70
148	WEIGHTED ADDITIONAL SECONDARY	(ENT 147 * .25) 851.67
149	WEIGHTED ADDITIONAL RESIDENT SWD IN DISTRICT OPERATED, BOCES AND OTHER PUBLIC SCHOOL PROGRAMS	(ENT 63 + ENT 67 + ENT 69 + ENT 71) 1,876.31
150	2020-21 TOTAL WEALTH PUPIL UNITS (TWPU)	(ENT 142 + ENT 144 + ENT 148 + ENT 149) 12,705.56

Non-residents backed out of both TWFPU and TWPU!

Red – Formula **doesn't** include nonresidents (TWFPU or TWPU)
Green – Formula **does** include nonresidents (TAFPU)



Total Aidable Foundation Pupil Units (TAFPU) Calculation

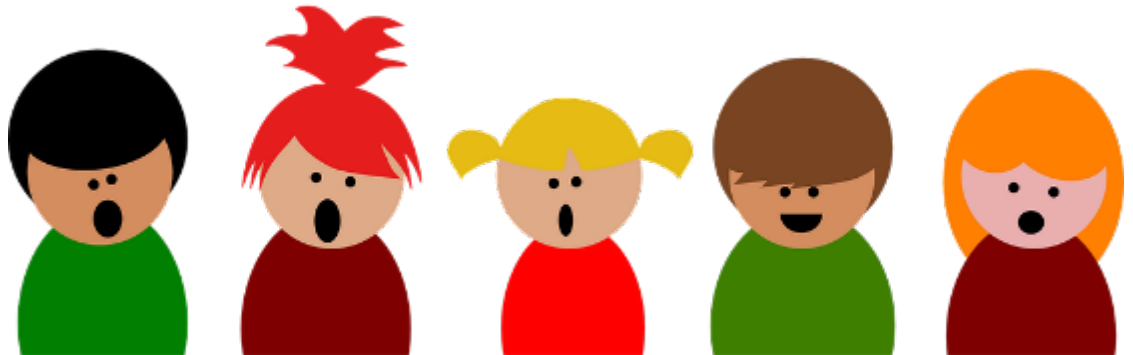
36

TAFPU Component		2020-21 TAFPU (based on 19-20 SY)	2021-22 TAFPU (based on 20-21 SY)
1.	Average Daily Membership (ADM)	10,792	10,497
2.	Enrollment Index (EI)	0.965	0.977
3.	Summer ADM	137	137
4.	Weighted Foundation Pupils with Disabilities (WFPWD)	1,939	1,882
	TAFPU = (1 * 2) + 3 + 4	12,490	12,274
	Selected TAFPU (greater of 2021-22 TAFPU or 2 yr. Avg.)	12,382	

Example for Comparison

37

- If we were to assume that in:
- The 2020-21 school year the district had an increase of 10 FTE enrollment nonresident pupils
- Then 2021-22 TAFPU would be 10 students greater and Selected TAFPU would increase by 5 students



The Math of the Example for Comparison

38

Original TAFPU: $\text{ADM} \times \text{Enrollment Index} + \text{Summer ADM} + \text{WFPWD} =$

$$(10,497 \times 0.977) + 137 + 1,882 = 12,274.57^*$$

Suggested TAFPU: $(\text{ADM} + 10) \times \text{Enrollment Index} + \text{Summer ADM} + \text{WFPWD}$

$$[(10,497+10) \times 0.977] + 137 + 1,882 = 12,284.34^*$$

Selected TAFPU: Greater of 12,284 or $(12,490 + 12,284)/2 =$

$$(12,490 + 12,284)/2 = 12,387$$

*trailing decimals are truncated



Ending Results to TAFPU from 10 Student Increase in the Example

39

TAFPU Component	2020-21 TAFPU (based on 19-20 SY)	2021-22 TAFPU (based on 20-21 SY)
1. Average Daily Membership (ADM)	10,792	+10 10,507
2. Enrollment Index (EI)	0.965	0.977
3. Summer ADM	137	137
4. Weighted Foundation Pupils with Disabilities (WFPWD)	1,939	1,882
TAFPU = (1 * 2) + 3 + 4	12,490	+10 12,284
Selected TAFPU (greater of 2021-22 TAFPU or 2 yr. Avg.)	+5	12,387



Nonresident Students With Disabilities



40

- What if any of these additional nonresident students were classified as a SWD?
 - ▣ Additional weightings are calculated for nonresident SWDs for the purposes of TAFPU
 - ▣ SWDs receive a 1.41 weighting that is added to $ADM \times EI$ as well as Summer ADM to compute TAFPU
 - ▣ SWDs are reported on Form A, Entries 19-54
 - Nonresident SWDs are reported on Form A, Entries 22-24, 34-36 and 46-48
 - ▣ Grade level, school of placement, residency and intensity of service determine where the FTE Enrollment is reported
 - ▣ Certain SWDs should not be reported on Form A, Entries 19-54
 - Includes nonresident homeless students and Incarcerated Youth



Reporting Nonresident SWD



41

- SAMS Form A instructions lists all categories of SWDs that should not be reported on Form A, Entries 19-54
 - ▣ Districts should not include the following students:
 - in dual enrollment status from a nonpublic school,
 - in a charter school,
 - in a private school under a 4402 or 4407 contract (private school 4405 students),
 - in a state operated school for the blind or deaf (Rome or Batavia 4405 students),
 - in a state supported school for the blind or deaf,
 - in a special act school district,
 - enrollment of students eligible for aid pursuant to Education Law 3202(5) (Chapters 47, 66 and 721 - OPWDD students),
 - nonresident homeless or runaway homeless students eligible for aid pursuant to Education Law 3202(8),
 - or students claimed for Incarcerated Youth Aid pursuant to Education Law 3602(13)



So Back to Our Example – Recalculated TAFPU

42

- If 2 FTE of the +10 new FTE enrollment nonresident pupils received consultant teacher services for 2 hours per week:
- 2021-22 TAFPU would increase to 12,286 (additional +2)
- Selected TAFPU would be 12,388 (additional +1)

Math of Recalculated TAFPU

43

Original TAFPU: $ADM \times \text{Enrollment Index} + \text{Summer ADM} + \text{WFPWD} =$

$$(10,497 \times 0.977) + 137 + 1,882 = 12,274$$

Suggested TAFPU: $(ADM + 10) \times \text{Enrollment Index} + \text{Summer ADM} + (\text{WFPWD} + 2)$

$$[(10,497+10) \times 0.977] + 137 + 1,884 = 12,286$$

$$WFPWD = 1,882.11 + (2 \times 1.41) = 1,884.93 \text{ [FAPU ENT 47-49]}$$

Selected TAFPU: Greater of 12,286 or $((12,490 + 12,286)/2 = 12,388)$

$$\text{Selected TAFPU} = 12,388$$





Recalculated TAFPU



44

TAFPU Component		2020-21 TAFPU (based on 19-20 SY)	2021-22 TAFPU (based on 20-21 SY)	
1.	Average Daily Membership	10,792	+10+0	10,507
2.	Enrollment Index	0.965		0.977
3.	Summer ADM	137		137
4.	Weighted Foundation Pupils with Disabilities	1,939	+0+2	1,884
	TAFPU = (1 * 2) + 3 + 4	12,490	+10+2	12,286
	Selected TAFPU (greater of 2021-22 TAFPU or 2 yr. Avg.)	+5+1 12,388		

Nonresident Students in the Formula

45

FOUNDATION AID FACTORS	2022-23 FA PER SA222-3	SAP RECALCULATION	VARIANCE FROM 2022-23 FA PER SA222-3	
2019 ACTUAL VALUATION	5,046,036,238	5,046,036,238	0	
2019 & 2018 AVERAGE AV	4,962,736,593	4,962,736,593	0	
SEL. AV: LESSER 19 AV OR AVG AV	4,962,736,593	4,962,736,593	0	
2020-21 TWFPU	10,451	10,451	0	
SEL. ACTUAL VAL./2020-21 TWFPU	474,857	474,857	0	
2019 ADJ. GROSS INCOME	1,969,867,323	1,969,867,323	0	
2019 ADJ. INCOME/2020-21 TWFPU	188,486	188,486	0	
INCOME WEALTH INDEX (IWI)	0.582	0.582	0.000	
2019 & 2018 AVERAGE INCOME	1,936,589,990	1,936,589,990	0	
SEL INC: LESSER 19 INCOME OR AVG INC	1,936,589,990	1,936,589,990	0	
FND COMB WEALTH RATIO FOR SSR	0.565	0.565	0.000	
TAFPU BASED ON 20-21 SY DATA	12,274	12,286	12	1
TAFPU BASED ON 19-20 SY DATA	12,490	12,490	0	
SELECTED TAFPU	12,382	12,388	6	1
REGIONAL COST INDEX (RCI)	1.124	1.124	0.000	
PNI = 1 + EN%, MIN 1; MAX 2	1.705	1.705	0.000	
ADJUSTED FOUNDATION AMT/PUPIL	13,878.70	13,878.70	0.00	
ADJUSTED TAX RATE	0.01027	0.01027	0.00000	
EXP MIN LOCAL CONTRIB/PUPIL	4,876.78	4,876.78	0.00	
FOUNDATION FORMULA AID/PUPIL	9,001.92	9,001.92	0.00	
FND STATE SHARING RATIO	0.709	0.709	0.000	
ALT FOUNDATION AID/PUPIL	9,839.99	9,839.99	0.00	
SELECTED FOUNDATION AID/PUPIL	9,839.99	9,839.99	0.00	
TOTAL FOUNDATION AID	121,838,757	121,897,797	59,040	2
2021-22 FOUNDATION AID BASE	92,081,099	92,081,099	0	
2022-23 FOUNDATION AID PAYABLE	106,959,928	106,989,448	29,520	3
2021-22 PUBLIC ENROLLMENT EST.	10,229	10,229	0	
% K-6 ELIG APPLIC LUNCH	0.6899	0.6899	0.0000	
LUNCH COUNT @ 0.65	4,587	4,587	0	
CENSUS POVERTY	0.3010	0.3010	0.0000	
CENSUS COUNT @ 0.65				
NUMBER OF SQUARE MILES				
SPARSITY FACTOR				
SPARSITY COUNT				
ENGLISH LANGUAGE LEARNERS				
ELL COUNT @ 0.50				
EXTRAORDINARY NEEDS COUNT				
EN % = EN COUNT/ENROLLMENT				

STATE AID FACTOR/CALCULATION	GIVEN VALUE PER 2022-23 FA PER SA222-3	SAP RECALCULATION
2021-22 TAFPU	12,274	12,286
2020-21 TAFPU	12,490	12,490
SELECTED TAFPU	12,382	12,388

STATE AID FACTOR/CALCULATION	GIVEN VALUE PER 2022-23 FA PER SA222-3	SAP RECALCULATION
SELECTED FOUNDATION AID/PUPIL	9,840	9,840
SELECTED TAFPU	12,382	12,388
TOTAL FOUNDATION AID	121,838,757	121,897,797

STATE AID FACTOR/CALCULATION	GIVEN VALUE PER 2022-23 FA PER SA222-3	SAP RECALCULATION
2022-23 FOUNDATION AID PAYABLE	106,959,928	106,989,448

Student counts are closer to the top of the formula, so changes have a bigger effect than change to those factors further from the top

Do Nonresident Students Affect Foundation Aid?

46

- Potentially yes, If your district is being paid on Formula since it would increase the TAFPU count
- If your district is looking to change board policy regarding nonresident students, you should also consider:
 - ▣ What is the true added expense both financial and non-financial?
 - ▣ Districts cannot charge a rate other than general education rate to a parent even if a student has a disability.
 - ▣ Is your district already Hold Harmless?
 - ▣ Will added nonresidents be offset by declining district enrollment?



Take-Aways about Foundation Aid

47

Every district should be aided at or above the current Foundation Aid formula by 23-24

What will happen in 24-25+???

Need to understand the formula enough to be able to advocate effectively

- Know where your district stands and if factors are moving to help you or hurt you going forward

What makes the most difference?

- Students!!



Want to Know **Even More** About Foundation Aid?

48

- We produced a new guidebook in 21-22 on Foundation Aid
 - ▣ Available under Guidebooks on our website (sap.questar.org)





49

Time for a Coffee Break!

See you back in 10 minutes!



Welcome Back!



50

- Summary of what we have discussed so far:
 - We saw a very favorable growth in State Aid in 2022-23
 - The budget already included increases in Foundation Aid for 23-24 to get all districts to the formula amount
 - Foundation Aid may be a hot topic in 24-25
 - We have recommended you understand what matters to your district so you can begin advocating for it
 - Long-term State revenue projections have cooled
 - But projected deficits are modest vs. the past few years

Other Considerations

51

□ What Else is Going On?

▣ Federal grants!

- Large grants that end in 2022, 2023 and 2024
- At this point, are non-recurring
- How much of the grants do you have available for 22-23?
 - How about 23-24?

▣ Inflation!

- Highest in 40 years
- Supply chain issues too



Never let a good
crisis go to waste.

Winston Churchill

quote fancy

52

Crisis or Opportunity?

Tips for Smoothing Out the Highs and Lows That May be Coming

Planning for Fund Balance

With the volatility school districts have encountered in the last few years, 22-23 is the year to project fund balance sooner and more formally prepare a long-term plan to reduce the potential funding cliff ahead



Office of the NEW YORK

STATE COMPTROLLER

NYS Comptroller Thomas P. DiNapoli

We need to keep
OSC's concerns
in the back of
our minds as we
discuss fund
balance

Audits: School District - Reports

Key Findings

The Board and District officials did not effectively manage the District's fund balance. As a result, the District levied more taxes than needed to fund operations.

- The Board overestimated appropriations from 2018-19 through 2020-21 by an average of \$2.8 million, or 6.6 percent, and appropriated fund balance that was not used.
- The District's surplus fund balance exceeded the 4 percent statutory limit in each of the last three fiscal years by 4.8 to 10.1 percentage points.
- Three of the District's reserves were not reasonably funded or used in the last three years.
- Maintaining reserves that were not used and surplus fund balance that exceeded the statutory limit resulted in real property tax levies being higher than necessary.

Key Recommendations

- Adopt realistic budgets and appropriate fund balance only when needed to fund operations.
- Reduce surplus fund balance to comply with the statutory limit in a manner beneficial to taxpayers.
- Adopt a written reserve policy that establishes optimal or targeted funding levels.



Unassigned Fund Balance



55

Assigned

Assigned Appropriated Fund Balance	A914	100	2,190,000	1,504,174
Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Committed and Restricted Fund Balance - click here for help)	A915	101	379,084	256,993
Total Assigned Fund Balance	AT094	102	2,569,084	1,761,167

Unassigned

Reserve for Tax Reduction	A916	103		
Unassigned Fund Balance	A917	104	4,069,932	6,089,743
Total Unassigned Fund Balance	AT096	105	4,069,932	6,089,743
TOTAL FUND BALANCE	AT095	106	12,819,515	14,308,171

Unassigned Fund
Balance

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	AT099	107	15,952,944	17,609,380
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Calculation for Real Property Tax Law Section 1318:

Unexpended Surplus*

Committed + Assigned Unappropriated + Unassigned Fund Balance	AT0991	108	4,449,016	6,346,736
Encumbrances Included In Committed and Assigned Fund Balance	AT0992	109	379,084	256,993
Reserve for Insurance Recovery	AT0993	110		
Total Unexpended Surplus Funds (Line 108 - 109 - 110)*	AT0994	111	4,069,932	6,089,743

Voter Approved May Budget (not including Separate Propositions)		112	43,039,365	43,140,237
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Total Budget

Total Unexpended Surplus Funds divided by Voter Approved May Budget (not including Separate Propositions) (line 111/112) - Percentage		113	9.4563	14.1162
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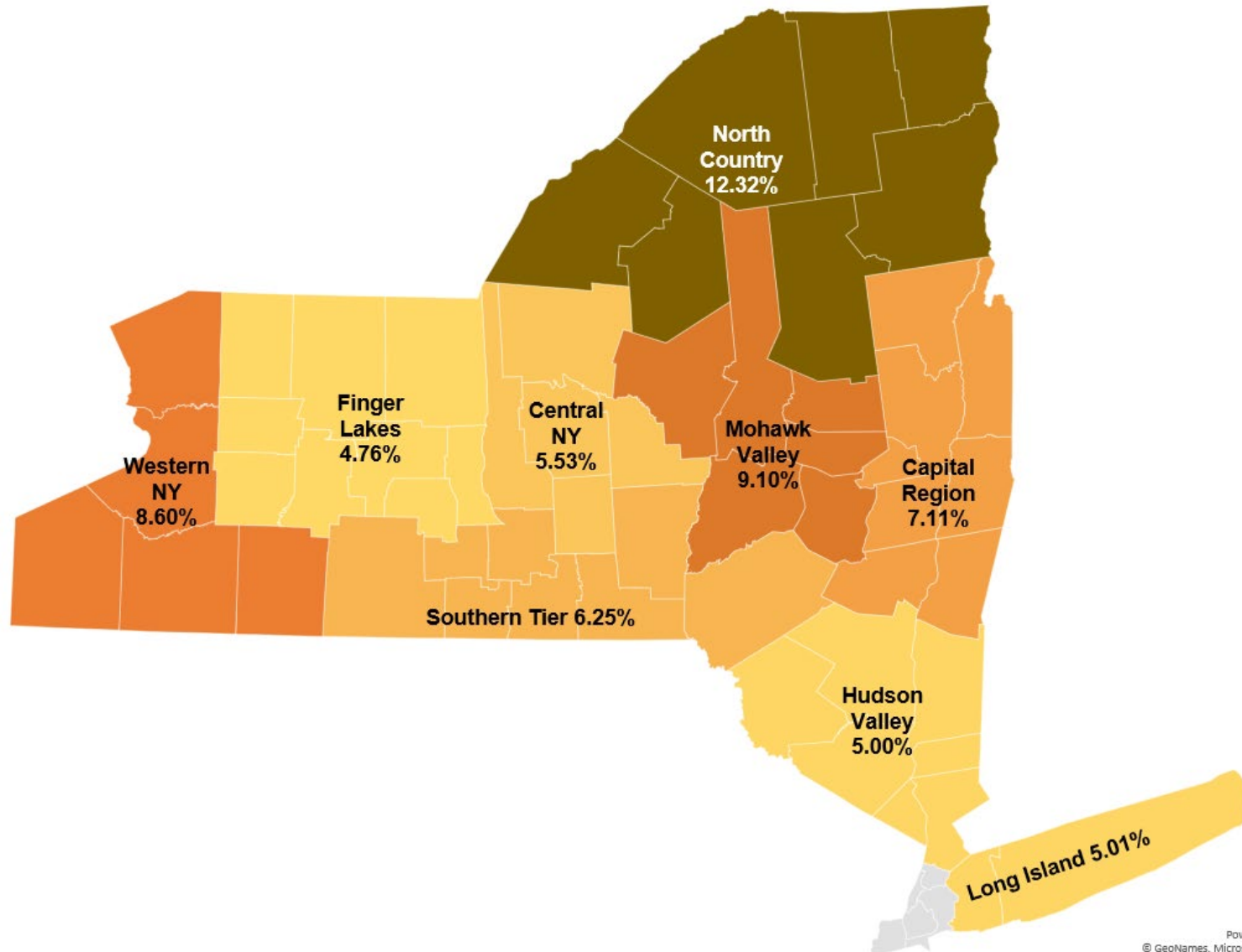
Percentage

Total Unexpended Surplus Funds in excess of 4% limit		114	2,348,357	4,364,134
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Miscellaneous Additional Information:

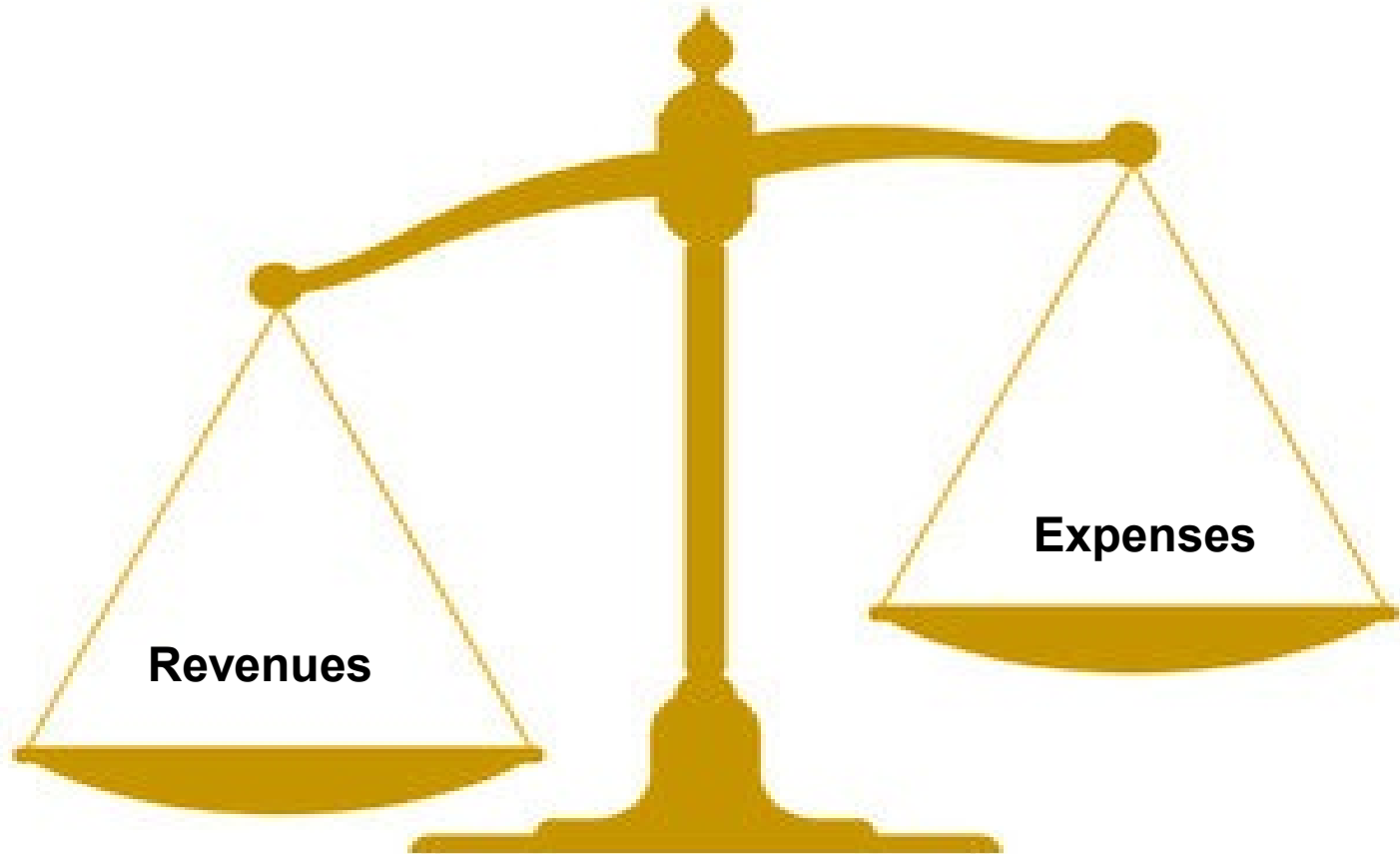
Assigned Appropriated Fund Balance from Line 100	A914	115	2,190,000	1,504,174	1,000,000
Total Unexpended Surplus Funds PLUS Assigned Appropriated Fund Balance (A914 + AT0994)		116	6,259,932	7,593,917	6,000,000

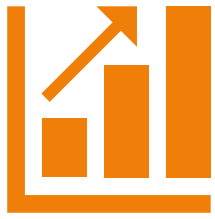
Unassigned Fund Balance as a % of 2021-22 Approved Budget



How Did It Get This Way?

57





How do your Actual Revenues Compare to your Budget?

58

- State Aid
- Federal Grants
- Assigned Fund Balance
- *What are Key Points to Consider for Each?*



Current Year State Aid

Important to monitor State Aid during the year so you can plan for its affect on year-end fund balance and for long range planning

What can change?

June General Aid Payment Certification

2019-20 CERTIFICATE OF STATE AID FOR EDUCATION

THIS IS A SUMMARY OF YOUR CURRENT 2019-20 GENERAL AID PAYMENTS

1. Total General Aids Payable (recalculated @ June)	\$107,397,339.00
2. Payments	
Lottery VLT Grant	\$5,207,230.17
TRS Payments (Sep,Oct,Nov)	\$8,990,909.63
Lottery Operating Aid incl Advances paid in June '19	\$15,808,643.15
Ch 59 Laws 2018 SA-1 Accruals	\$0.00
Rochester Accrual (Ch 94 Laws 2002)	\$0.00
Public Pension Accrual (Ch 59 L2018)	\$0.00
Gross Gen Aid Payments (10/15/19-03/31/20)	\$42,757,451.78
Gross Sustaining Spring Advance (3/31/20)	\$7,584,691.46
End of State Fiscal Year Payment(3/31/20)	\$10,211,311.97
April Payment Amount	\$5,777,225.12
May Payment Amount	\$13,361,916.58
Commercial Gaming	\$598,030.52
3. June Balance Due	\$0.00
Add: a. Full Day K	\$0.00
b. Transparency Withhold Refunded**	\$0.00
Less: c. Dormitory Authority - Special Acts	\$0.00
d. Rome & Batavia Tuition	\$0.00
e. Part 1 Dormitory Authority	\$0.00
f. Overpayments	\$0.00
g. APPR Deduction	\$0.00
h. June Transparency Withhold**	\$0.00
4. Net June Gen Aid Payment Amount (June 2020)	\$0.00
5. July 2019 Prospective Building Aid Payment	\$0.00
6. Estimated Grand Total Gen Aids for Sept (@ June)	\$107,397,339.00
7. Total General Aid Payments thru June	\$110,297,410.38
8. Estimated Overpayment Liability (Record to A631)	\$2,900,071.38

What Happened?

Overpayment

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2019-20 Certificate of State Aid for Education -- General Aid

1. Estimated Total Gen Aids Payable	\$113,448,653.00	
2. Contract for Excellence Amount	\$0.00	
3. VLT Lottery Grant	\$5,207,230.17	
4. Commercial Gaming Grant	\$598,030.52	
5. Operating Aid and all Lottery Advances and Accruals paid with GSPS funds	\$15,808,643.15	
October Payment		
6. Total General Aids Payable	\$113,448,015.00	
7. Estimated Total TRS Liability	\$8,992,815.95	
8. Net Total Gen Aid Due Dist (6 -(3 + 4 + 7))	\$98,649,938.36	
9. October Apportionment (8 x .125)	\$12,331,242.30	
10. Gross Payment Amount (9 - 5)	\$0.00	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
c. less Transparency Withhold***	\$0.00	
11. Net Payment Amount	\$0.00	10/15/2019
November Payment		
12. Total General Aids Payable	\$113,448,015.00	
13. Final Total TRS Deducted	\$8,990,909.63	
14. Net Total Gen Aid Due Dist (12-(3 + 4 +13))	\$98,651,844.68	
15. November Apportionment (14 x .1875)	\$18,497,220.88	
16. Gross Payment Amount (15-(5+10))	\$2,688,577.73	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
c. less Transparency Withhold***	\$0.00	
17. Net Payment Amount	\$2,688,577.73	11/15/2019
December Payment		
18. Total General Aids Payable	\$113,448,015.00	
19. Final Total TRS Deducted	\$8,990,909.63	
20. Net Total Gen Aid Due Dist (18-(3+4+19))	\$98,651,844.68	
21. December Apportionment (20 x .25)	\$24,662,961.17	
22. Gross Payment Amount (21-(5+10+16))	\$6,165,740.29	
a. less Part 1 Dormitory Authority	\$0.00	
b. less Overpayments	\$0.00	
c. less APPR deduction	\$0.00	
d. less Transparency Withhold***	\$0.00	
23. Net Payment Amount	\$6,165,740.29	12/13/2019

General Aid Cert - October to December

- State Aid claims were not timely thus State Aid frozen 12/1 at the State Budget amount

-Aid not recalculated again until following May for June's State Aid payment

- This is true, regardless of when claims finally received

GEN Report

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GENERAL FORMULA AID OUTPUT REPORT (GEN)

28	2019-20 TOTAL GENERAL AIDS DISPLAYED ON COMPUTER RUN #SA1920 DATED MARCH 2019 EXCLUDING JULY 2019 DEFERRED PROSPECTIVE BUILDING AID PAYMENT, INCLUDING VLT AND COMMERICAL GAMING AMOUNT	(SA1920)	113,448,015
29	2019-20 AIDS USED FOR GENERAL AID PAYMENTS THROUGH JUNE 2020, BASED ON DATA FROZEN 12/1/2019 AND RECALCULATED IN MAY 2020 EXCLUDING JULY 2019 DEFERRED PROSPECTIVE BUILDING AID	(IF ENT 27 < ENT 28, THEN ENT 24 - ENT 25 - ENT 26 ELSE ENT 28 - ENT 3 - ENT 22 - ENT 23 + ENT 10 + ENT 14 + ENT 21)	107,397,339

Prior Year
Enacted
Budget

Final
General Aid
Calculation



Or It Could be the Other Direction - Unexpected Large Receivable

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2021-22 CERTIFICATE OF STATE AID FOR EDUCATION

THIS IS A SUMMARY OF YOUR CURRENT 2021-22 GENERAL AID PAYMENTS

1. Total General Aids Payable (recalculated @ June)	\$11,948,636.00
2. Payments	
Lottery VLT Grant	\$398,126.29
TRS Payments (Sep,Oct,Nov)	\$1,655,767.18
Lottery Operating Aid incl Advances paid in June '21	\$1,728,498.74
Ch 56 Laws 2020 SA-1 Accruals	\$0.00
Rochester Accrual (Ch 94 Laws 2002)	\$0.00
Public Pension Accrual (Ch 56 L2020)	\$0.00
Gross Gen Aid Payments (10/15/21-03/31/22)	\$727,679.88
Gross Sustaining Spring Advance (3/30/22)	\$1,309,298.16
End of State Fiscal Year Payment(3/29/22)	\$2,817,255.71
April Payment Amount	\$0.00
May Payment Amount	\$2,704,001.57
Commercial Gaming	\$70,028.04
3. June Balance Due	\$537,980.43
Add:	
a. Full Day K	\$0.00
b. Transparency Withhold Refunded**	
Less:	
c. Dormitory Authority - Special Acts	
d. Rome & Batavia Tuition	
e. Part 1 Dormitory Authority	
f. Overpayments	
g. APPR Deduction	
h. June Transparency Withhold**	
4. Net June Gen Aid Payment Amount (June 2022)	\$537,980.43
5. July 2021 Prospective Building Aid Payment	\$0.00
6. Estimated Grand Total Gen Aids for Sept (@ June)	\$13,402,049.00
7. Total General Aid Payments thru June	\$11,948,636.00
8. Estimated September Accrued Revenue	\$1,453,413.00

What Caused
Such a Large
September
Payment?

28 2021-22 TOTAL GENERAL AIDS DISPLAYED ON
COMPUTER RUN #SA2122 DATED MARCH 2021
EXCLUDING JULY 2021 DEFERRED PROSPECTIVE
BUILDING AID PAYMENT AND PANDEMIC ADJUSTMENT,
INCLUDING VLT AND COMMERCIAL GAMING AMOUNT

(SA2122)

11,948,636

GEN Report



Prospective Projects Report for Building Aid

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STATE AID BUILDING - PROSPECTIVE PROJECT AMORTIZATION

PROJECT NUMBER: 0002-022 PROJECT NAME: HIGH SCHOOL
VOTER AUTHORIZATION DATE: 12/12/2018 BLD4 ** CHAPTER 97 **
EARLY AID START APPROVAL DATE: 12/30/2021

	JULY 2021	INTERIM YEARS	JULY 2035
ASSUMED PAYMENTS:	2	2	2
DEBT SERVICE:	775,480	775,480	775,480
AMORTIZED PRINCIPAL:	10,098,649	CAPITAL OUTLAY:	0
CMMSR APP DATE: 05/08/20	DATE CONTRACT SIGNED: 05/19/20	INT RATE: .018750	PPU: 15
FINAL CSC RECEIVE DATE: 00/00/0000	FINAL FCR RECEIVE DATE: 00/00/0000		
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 09/29/2020			

PROJECT NUMBER: 0007-018 PROJECT NAME: ELEMENTARY/MIDDLE SCHOOL (G4-8)
VOTER AUTHORIZATION DATE: 12/12/2018 BLD4 ** CHAPTER 97 **
EARLY AID START APPROVAL DATE: 12/30/2021

	JULY 2021	INTERIM YEARS	JULY 2035
ASSUMED PAYMENTS:	2	2	2
DEBT SERVICE:	1,041,098	1,041,098	1,041,098
AMORTIZED PRINCIPAL:	13,557,636	CAPITAL OUTLAY:	0
CMMSR APP DATE: 05/08/20	DATE CONTRACT SIGNED: 05/19/20	INT RATE: .018750	PPU: 15
FINAL CSC RECEIVE DATE: 00/00/0000	FINAL FCR RECEIVE DATE: 00/00/0000		
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 09/29/2020			

Timing of
Early Aid
Start

Revenue will be earned, but cash will not be paid until September as wasn't in State Budget (Lower of Actual or State Budget paid by 6/30; balance in September)

Tracking Current Year State Aid: Is it Changing?

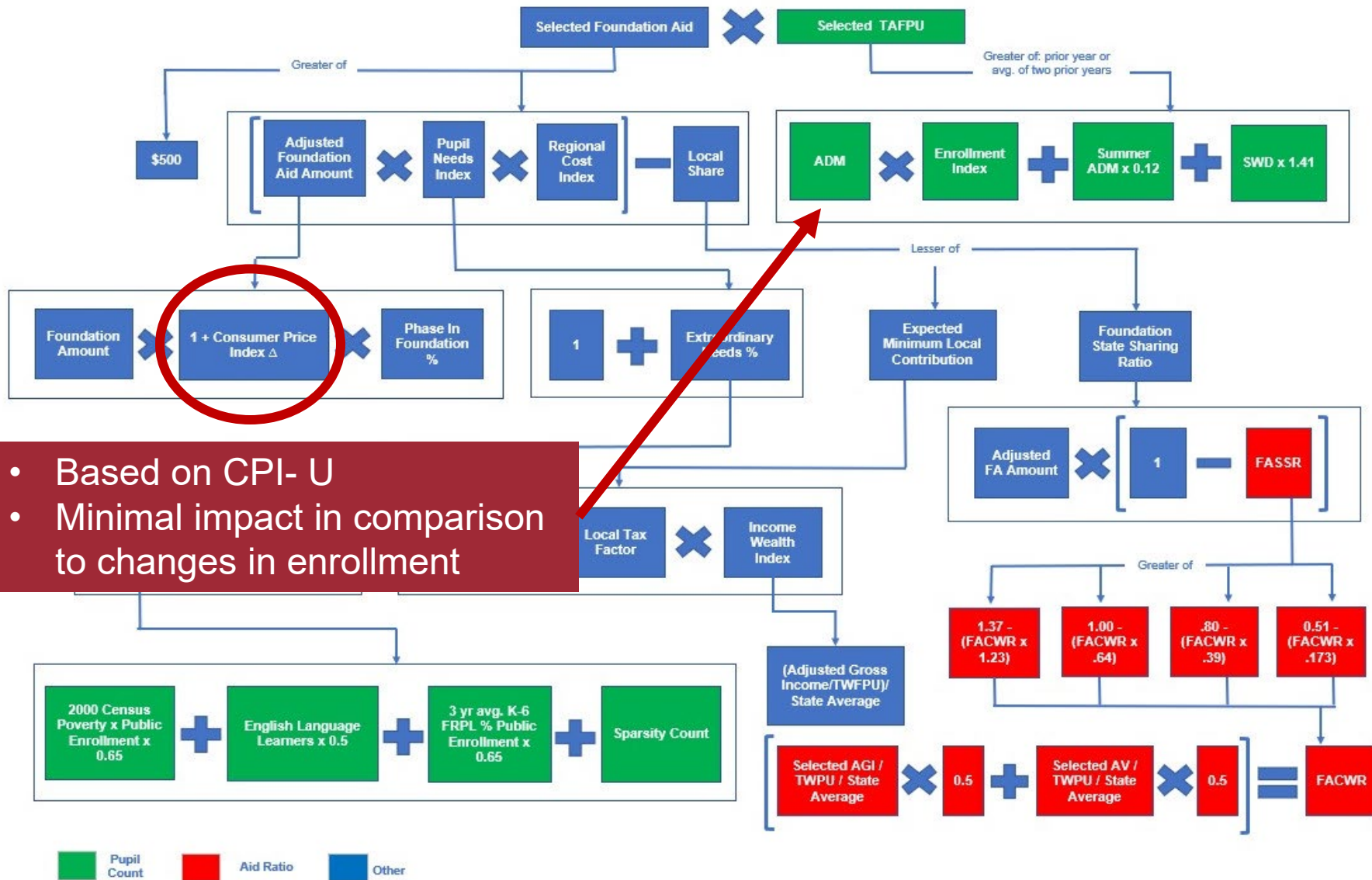
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2021-22-State-Aid-Reconciliation					
File Home Insert Draw Page Layout Formulas Data Review View Help Acrobat Search					
	A	B	C	D	E
1	CSD				
2	State Aid		<i>*Districts should check output reports regularly and update worksheet as necessary. This will help to ensure that current information is reflected in the aid estimates.</i>		
3	2021-22 School Year				
4					
5					
6	General Aid Components:				
7	[Line 1]	Foundation Aid			0.00
8	[Line 2]	Public Excess Cost Set Aside			0.00
9	[Line 3]	Deduct for Local Share			0.00
10	[Line 5]	High Tax Aid			0.00
11	[Line 6]	Reorganization Incent Oper Aid			0.00
12	[Line 7A]	Building Aid			0.00
13	[Line 8]	Regular Reorg Incent Bldg Aid			0.00
14	[Line 9A]	Building Aid, Prospective Payable July 2021			0.00
15	[Line 10]	Native American Building Aid			0.00
16	[Line 11]	Transportation Aid			0.00
17	[Lines 12-21]	Sum of these entries			0.00
18	[Lines 22 & 23]	Deduct for these entries			0.00
19					0.00
20	Adjustments				
21		PY Adjustment payment			0.00
22		Overpayments			0.00
23		Overpayments			0.00
24					0.00
25	Excess Cost Aid Components:				
26	[Line 123]	Public Excess Cost Set Aside			0.00
27	[Line 124]	Public High Cost Excess Cost Aid			0.00
28	[Line 125]	Supplemental Excess Cost Aid			0.00
29	[Line 126]	Private Excess Cost Aid			0.00
30					0.00
31	Deducts: (From payment certifications)				
32		State Share of Medicaid Payments			0.00
33		State Share of Medicaid Payments			0.00
34		State Share of Medicaid Payments			0.00
35					0.00
36					0.00
37					0.00
38	IMA Components:		ST-3 Code		
39	[Line 131]	Textbook	A3260		0.00
40	[Line 132]	Software	A3262		0.00
41	[Line 133]	Library	A3263		0.00
42	[Line 134]	Hardware	A3262		0.00
43					0.00
44					0.00
45					0.00
46	Charter School Supplemental Basic Tuition Aid				0.00
47	[Line 136]	Charter School Supplemental Basic Tuition Aid			0.00



State Aid - Future Years?

Total Foundation Aid



- Based on CPI- U
- Minimal impact in comparison to changes in enrollment

Federal Grants

Areas to Consider When Planning Year End
Fund Balance and Long-Range Plans

Federal Grants

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CF760

FEDERAL AND STATE GRANT STATUS REPORT

2023 PROJECTS

PROJECT #	CONTRACT #	FUNDING SOURCE	BUDGET	SCHEDULED/ PAID TO DATE	START	END
0032230756		IDEA-PART B, SECTI	700,030	UNDER REVIEW		
0033230756		IDEA-PART B, SECTI	44,636	UNDER REVIEW		
OPEN PROJECTS 2022 AND PRIOR						
0021222575		TITLE I-PT A-IMPRO	235,103	167,070	09/01/21	08/31/22
0147222575		TITLE IIA,TEACH/PR	57,935	35,446	09/01/21	08/31/22
0204222575		TITLE IV ALLOCATIO	13,111	2,622	09/01/21	08/31/22
5532220756		ARP-IDEA PART B SE	133,317	26,663	07/01/21	09/30/23
5533220756		ARP-IDEA PART B SE	14,840	2,968	07/01/21	09/30/23
5218212575		ARP HOMELESS II	6,745	1,349	03/13/20	09/30/24
5880212575		ARP ESSER 3	1,310,176	391,038	03/13/20	09/30/24
5882212575		ARP SLR SUMMER ENR	100,002	20,000	03/13/20	09/30/24
5883212575		ARP SLR COMPREHENS	100,002	20,000	03/13/20	09/30/24
5884212575		ARP SLR LEARNING L	499,996	175,466	03/13/20	09/30/24
5891212575		CRRSA-ESSER 2	2,320,494	813,820	03/13/20	09/30/23
5896212575		CRRSA-GEER 2	320,019	64,003	03/13/20	09/30/23
TOTAL			5,856,406	1,720,445		

Need to utilize these funds by 9/23 or 9/24!

Supplanting General Fund Expenses will increase Fund Balance!

Grant Information

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Funding Source	Grant Period
CARES Act – ESSER/GEER	3/13/20- 9/30/22
CRRSA – ESSER2/GEER2	3/13/20-9/30/23
ARPA – ESSER3	3/13/20-9/30/24

Funding Source	Revenue Account Codes
CARES Act – ESSER/GEER	A4286
CRRSA – ESSER2/GEER2	F4289
ARPA – ESSER3	F4289

Funding Source	FS-10F Due
CARES Act – ESSER/GEER	10/30/2022
CRRSA – ESSER2/GEER2	10/30/2023
ARPA – ESSER3	10/30/2024

Assigned Fund Balance

Areas to Consider when Projecting Fund Balance and Long-Range Planning

Intent of Assigned Fund Balance

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STATE COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236

STEVEN HANCOX
DEPUTY COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY
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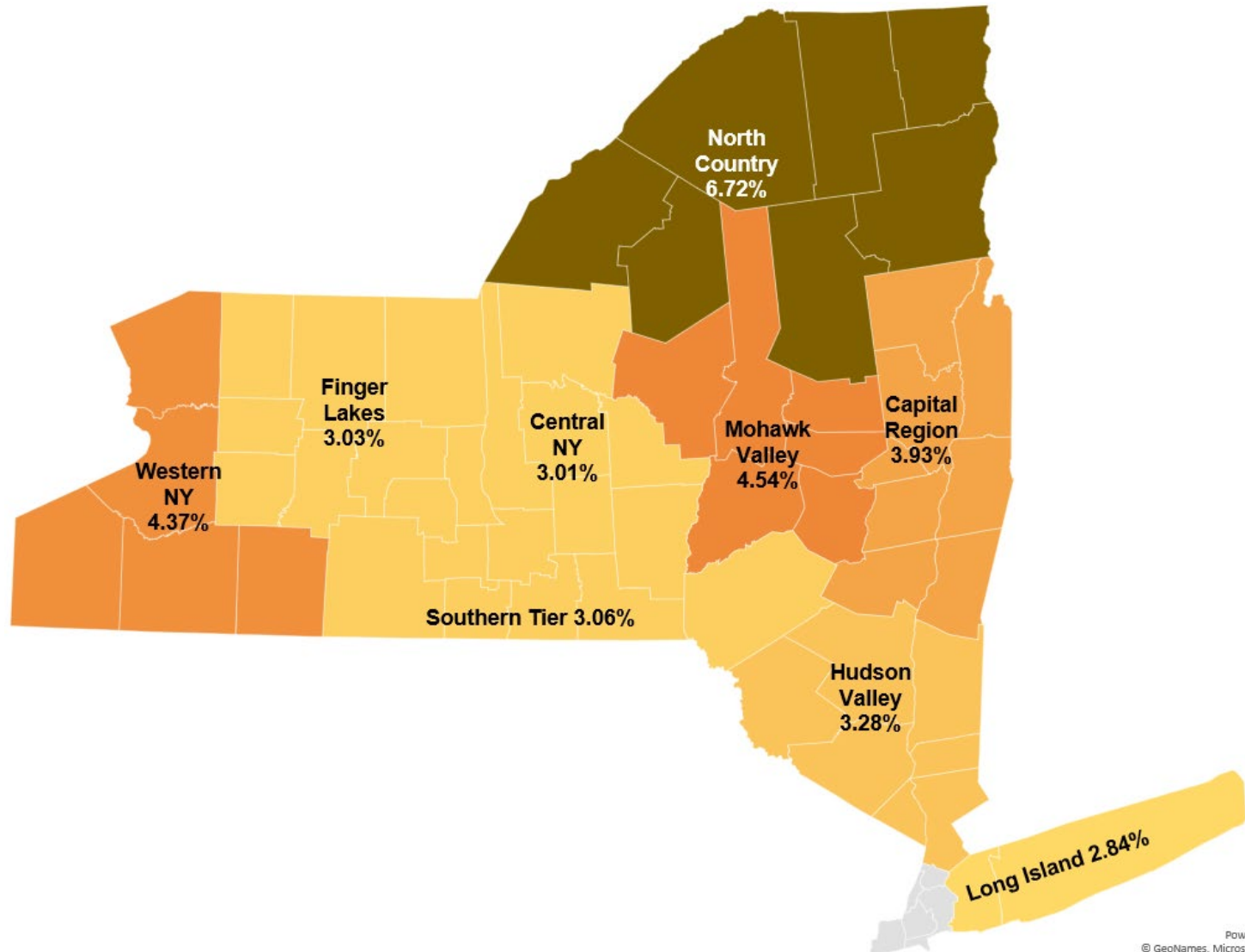
Updated April 2011 (Originally Issued November 2010)

To: Chief Fiscal Officers
From: Division of Local Government and School Accountability
Subject: Fund Balance Reporting and Governmental Fund Type Definitions

What does
Assigned Fund
Balance Look
Like Statewide?

Assigned – consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

Assigned Fund Balance as a % of 2021-22 Approved Budget



How do your Expenses Compare to your Budget?

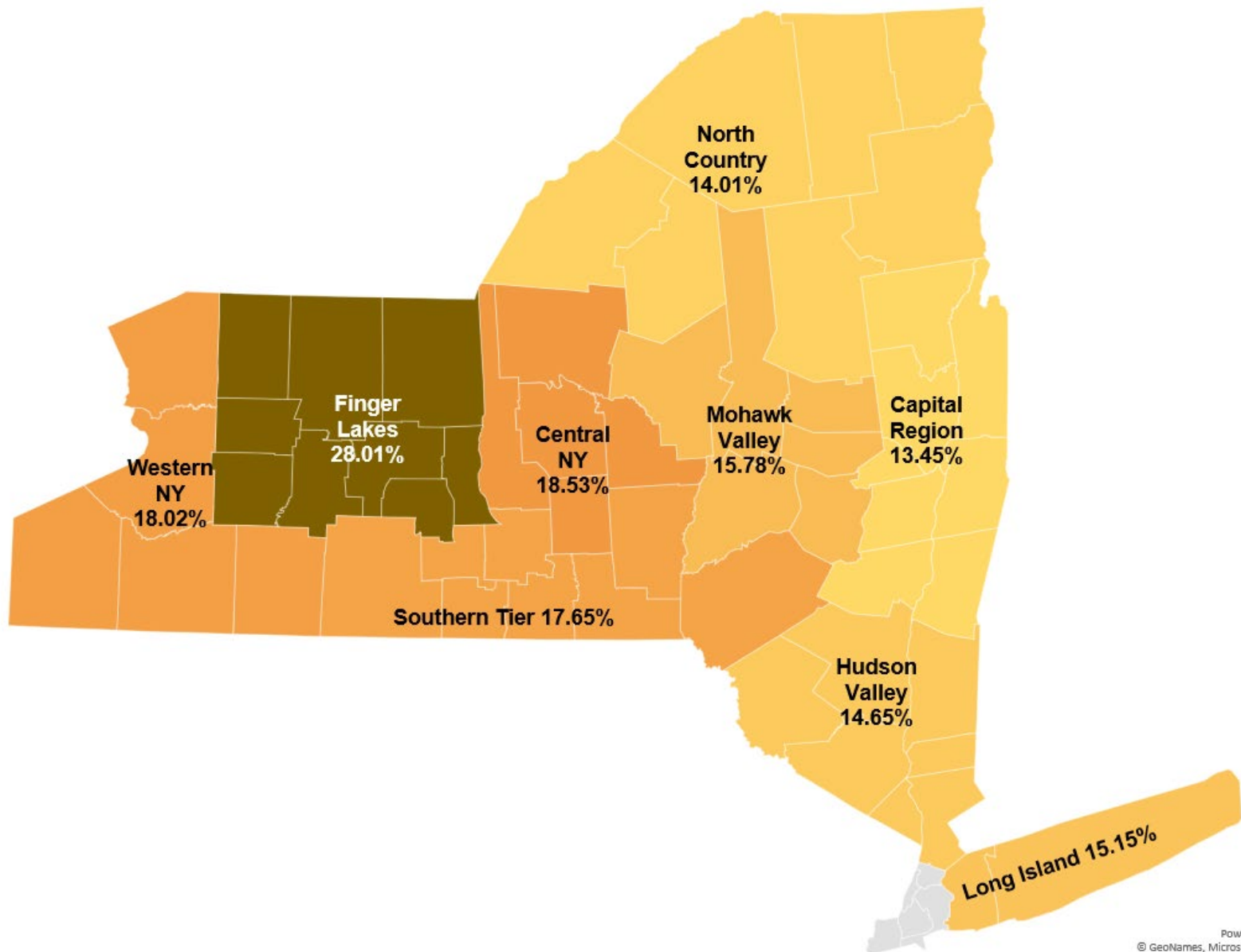
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- Unfilled positions
- Increased prices due to inflation
- Unfilled orders due to supply issues
- *How do these affect your current year fund balance projections and/or your long-range fund balance projections?*

Fund Balance Planning

Tips for managing fund balance, when your district has more than normal fund balance during these unusual times

Restricted Fund Balance as a % of 2021-22 Approved Budget



Possible Reserves in General Fund

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FUND BALANCE (GENERAL FUND)

Nonspendable

Not in Spendable Form	A806	80		
Must Remain Intact	A807	81		
Total Nonspendable Fund Balance	AT080	82	0	0

Restricted

Workers' Compensation Reserve	A814	83		
Unemployment Insurance Reserve	A815	84	75,000	75,000
Reserve for State and Local Retirement System Contributions	A827	85	1,200,260	1,200,260
Reserve for Teacher's Retirement System Contributions	A828	86	533,547	810,309
Reserve for Property Loss	A861	87		
Reserve for Liability Claims	A862	88		
Insurance Reserve	A863	89		
Reserve for Tax Certiorari	A864	90		
Reserve for Taxes Raised Outside Tax Limit (Cities Over 125,000)	A874	91		
Reserve for Employee Benefits and Accrued Liabilities	A867	92	1,013,817	1,013,817
Capital Reserve	A878	93	3,000,000	3,000,000
Reserve for Repairs	A882	94	357,875	357,875
Reserve for Debt	A884	95		
Other Restricted Fund Balance (Specify)				

Guidebooks

State Aid Planning

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
[Workshops](#)

SAP on Twitter



St...
· Jul 20

Please Join Us today for The Knowledge Café from 9 a.m.-10a.m. Topics: Review of the School Business Official Calendar

2022-23	Last Updated:
 BOCES Aid and BOCES Business Official Calendar Guidebook	June 2022
 Budget Development Guidelines	November 2021
 Building Aid and Capital Project Reporting Guidebook	June 2022
 Fund Balance and Reserves Guidebook	May 2022
 Non-Resident Pupils Guidebook	May 2022
 Property Tax Cap Guidebook	January 2022
 School Business Official Monthly Calendar	June 2022
 STAC User Reference Guide	August 2021
 State Aid for Students with Disabilities	September 2021
 Supplemental Schedules SS10-SS16 Guidebook	February 2022
 Transportation Aid Guidebook	October 2021
 Workbook for 2022-23 General State Aid Claim Forms	August 2022
 Reference Guide to Instructional Materials Aids	March 2022
 NEW Reference Guide to Foundation Aid	May 2022



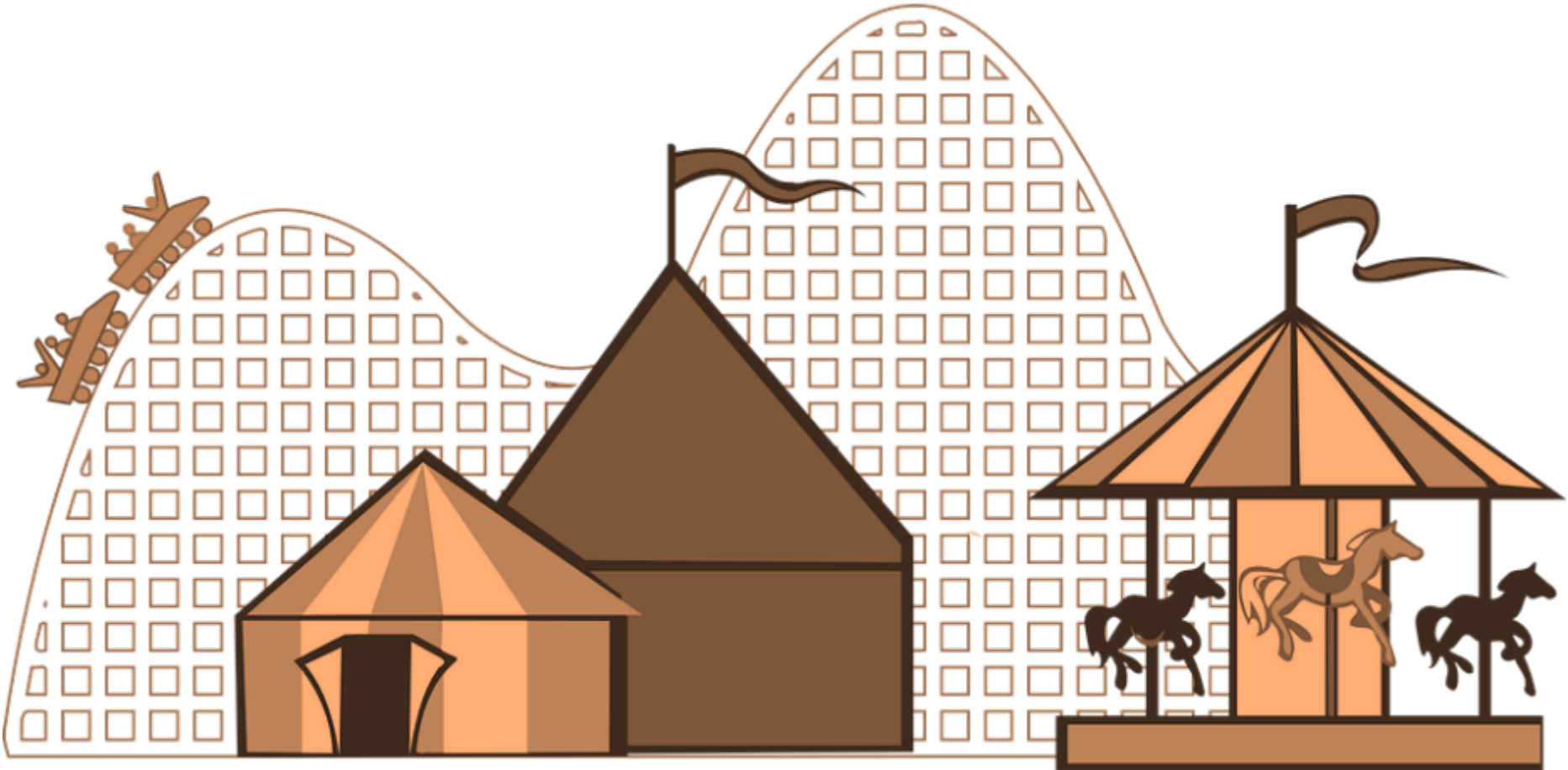
Conclusion



- ❑ Does your district have a 5-year plan?
 - ▣ Is it time for one?
- ❑ Does your district have a fund balance reserve plan?
 - ▣ Shows OSC the district has established goals
 - ▣ Helps when BOEs turn over
- ❑ How much Fund Balance is your district appropriating?
 - ▣ Is it sustainable?
- ❑ Are there legislative issues that your district needs to advocate for?
 - ▣ Review Foundation Aid formula
- ❑ What incremental changes / opportunities are available to your district?
 - ▣ Can you “right size” the staffing with future retirements/ reductions in federal grants

Actions Now Can Help Level Out the Ride for the Next Few Years

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Fall Reminders



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- ❖ Claim Forms and ST-3 - Submit ASAP
 - ❖ Clear any issues identified
 - ❖ Goal is to have all in the “Clean” status
- ❖ CARES Act grants – all expenditures must be obligated by 9/30/22
 - ❖ FS-10F due by 10/30/22
- ❖ SA-139s due by 9/30/22 to be included in 23-24 State budget projections
- ❖ Audit - submit through Business Portal
- ❖ DOB Transparency Report - through DOB Portal



STAC Fall Reminders



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- ❖ Make sure the in-district children served in 21-22 are STAC'd by mid-October (costs reported & verified)
- ❖ Make sure that all 21-22 Private Excess Cost children & Homeless Children are verified by mid-October
- ❖ STAC the summer 2022 ESY children
- ❖ Complete Supplemental Schedules SS10-SS16 if you ran an in-district program during Summer 21
 - ❖ If you need help – Webinar on October 6th, 2022 from 9:00-11:00 a.m. on how to prepare

Contact Us with Questions

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State Aid and Financial Planning Service

Questar III BOCES

10 Empire State Boulevard

Castleton, NY 12033

(p) 518-477-2635, Option # 1



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